

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

(2021 - 24)

SEMESTER - III

ACADEMIC YEAR - (2022-23)

III Semester BCom Finance (2021 - 24)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	3B03COM advanced Accounting	Sanva P	06
2.	3B04 COM Financial Management	Nishamol NV	05
3.	3C03 COM Economics	Sharmin John	05
4.	3A12 COM Entrepreneurship Development	Ambily C	05
5.	3CO2COM Business Regulatory Framework	Sapna John	05
	Name of Class Incharge	Nishamol NV	

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	3B03COM Advanced Accounting	3A12 COM Entrepreneurship Development	3CO2COM Business Regulatory Framework	3B04 COM Financial Management	3C03 COM Economics
2	3A12 COM Entrepreneurship Development	3CO2COM Business Regulatory Framework	3B04 COM Financial Management	3C03 COM Economics	3B03COM Advanced Accounting
3	3B03COM Advanced Accounting	3C03 COM Economics	3B04 COM Financial Management	3CO2COM Business Regulatory Framework	3A12 COM Entrepreneurship Development
4	3B04 COM Financial Management	3B03COM Advanced Accounting	3C03 COM Economics	3A12 COM Entrepreneurship Development	3B03COM Advanced Accounting
5	3B04 COM Financial Management	3B03COM Advanced Accounting	3A12 COM Entrepreneurship Development	3CO2COM Business Regulatory Framework	3C03 COM Economics

Subject Code:	3B03COM
Subject Name:	ADVANCED ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	SANVA P

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 (25 Hours)

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) (18 Hours)

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 (25 hours)

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 . (20 Hours)

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 . (20 Hours)

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 Gupta 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	04-07-2022 To 08-07-2022	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
2	11-07-2022 To 15-07-2022	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
3	18-07-2022 To 22-07-2022	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
		18	Problem on Final accounts
4	25-07-2022 To 29-07-2022	19	Problem on Final accounts
		20	Adjusting and Closing Entries
		21	Problems on final accounts
		22	Problems on final accounts
		28 July	Karkidaka Vav
		23	Problems on final accounts
5	01-08-2022 To 05-08-2022	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

No of Weeks	Dates	Session	Topic
		28	Problems on royalty under first method
		29	Problems on royalty under first method
6	08-08-2022 To 12-08-2022	08 August	Karkkidaka Vavu
		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
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		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
		18 August	Sree Krishna Jayanthi
8	22-08-2022 To 26-08-2022	39	Extra Problems on royalty
		40	I internal Examination
		41	I internal Examination
		42	I internal Examination
		43	I internal Examination
9	29-08-2022 To 02-09-2022	44	I internal Examination
		45	Consignment Accounts - concepts – introduction, features, terms
		46	Accounting treatment
		47	Journal entries in the books of consignor
		48	Cost price and invoice price
		49	Problems on Cost price method
		50	Class test
51	Problems on Cost price method		
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	52	Journal entries in the books of consignor
		53	Invoice price method
		54	Problems on Invoice price method
		55	Problems on Invoice price method
		56	Unsold stock – valuation

No of Weeks	Dates	Session	Topic
		57	Problems on valuation of Unsold stock
		58	Loss of goods – normal and abnormal - treatment
12	19-09-2022 To 23-09-2022	59	Problems on loss
		60	Problems on consignment when loss occurs and goods remains unsold
		21 September	Sree Narayana Guru Samadhi
		61	Hire purchase Accounting - meaning and objectives
		62	Ledger accounts in the books of Hire vendor and Hire Purchaser
		63	Problems
		64	Full Cash Price - Problems
13	26-09-2022 To 30-09-2022	65	Actual Cash Price
		66	Problems on Actual Cash Price
		67	Interest Suspense Methods
		68	Problems on Interest Suspense Methods
		69	Interest calculations, repossession
		70	Ascertainment of Cash Price
		71	Instalment System - differences between Hire Purchase and Instalment Systems
14	03-10-2022 To 07-10-2022	72	Class Test
		04 October	Mahanavami
		05 October	Vijayadasami
		73	Inland Branch Accounts : meaning concept theory
		74	Accounts of dependent and independent branches
		75	Debtors system, journal and ledger format
15	10-10-2022 To 14-10-2022	76	Problems under Debtors system
		77	Problems under Debtors system
		78	Stock and Debtors System – theory , format
		79	Cost price method
		80	Problem on Cost price method
		81	Invoice price method
		82	Problem on Invoice price method
16	17-10-2022 To 21-10-2022	83	Problem on Invoice price method
		84	Incorporation of branch Trial Balance in the books of H.O.
		85	Problem on Incorporation
		86	Problem on Incorporation
		87	Problem on Incorporation

No of Weeks	Dates	Session	Topic
		88	Preparation of consolidated accounts
		89	Problem on Preparation of consolidated accounts
		90	Problem on Preparation of consolidated accounts
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		91	II Internal Examination
		92	II Internal Examination
		93	II Internal Examination
		94	II Internal Examination
18	31-0-2022 To 04-11-2022	95	Problem on Preparation of consolidated accounts
		96	Class Test
		97	Single Entry meaning – features - difference between single entry and double entry system
		98	Computation of missing figures
		99	Problem on missing figures
		100	Problem on missing figures
		101	Methods of profit determination
19	07-11-2022 To 11-11-2022	102	Problem on profit determination
		103	Problem on profit determination
		104	Problem on Capital comparison method
		105	Conversion method
		106	Problem on Conversion method
		107	Class Test
		108	Revision
20	14-11-2022 To 18-11-2022		III Semester University Examination
			III Semester University Examination
			III Semester University Examination
			III Semester University Examination
			III Semester University Examination
21	21-11-2022 To 25-12-2022		III Semester University Examination
			III Semester University Examination

Subject Code:	3B04 COM
Subject Name:	FINANCIAL MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	NISHAMOL NV

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.

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

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)

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

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

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 & Shashi K. Gupta.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-07-2022 To 08-07-2022	1	Module1: Financial management- meaning- definition
		2	Objectives of financial management
		3	Objectives of financial management
		4	Objectives of financial management
		5	Features of financial management
2	11-07-2022 To 15-07-2022	6	Features of financial management
		7	Time value of money
		8	Time value of money
		9	Economic evaluation of investment projects
3	18-07-2022 To 22-07-2022	10	Economic evaluation of investment projects
		11	Nature of investment decision
		12	Economic evaluation of investment projects
		13	Economic evaluation of investment projects
		14	Economic evaluation of investment projects
4	25-07-2022 To 29-07-2022	15	Pay back period method
		16	Pay back period method
		17	Pay back period method
		18	Pay back period method
		28 July	Karkidaka Vav
5	01-08-2022 To	19	ARR
		20	ARR
		21	NPV

No of Weeks	Dates	Session	Topic
	05-08-2022	22	NPV
		23	IRR
		24	IRR
6	08-08-2022 To 12-08-2022	08 August	Muharam
		25	Class test
		26	Module II Working capital management: Meaning
		27	Significance of Working capital management
		28	Factors and types of working capital
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		29	Factors and types of working capital
		30	Factors and types of working capital
		18 August	Sree Krishna Jayanthi
		31	Principles of working capital management
8	22-08-2022 To 26-08-2022	32	I internal Examination
		33	I internal Examination
		34	I internal Examination
		35	I internal Examination
		36	I internal Examination
9	29-08-2022 To 02-09-2022	37	Principles of working capital management
		38	Operating cycle method of estimating working capital
		39	Operating cycle method of estimating working capital
		40	Class Test
		41	Module III: Capital structure: Optimum capital structure
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	42	Capital structure: Optimum capital structure
		43	Theories of capital structure
		44	Theories of capital structure
		45	NI Approach
		46	NI Approach
12	19-09-2022 To 23-09-2022	47	NI Approach
		48	NOI Approach
		21 September	Sree Narayana Guru Samadhi

No of Weeks	Dates	Session	Topic
		49	NOI Approach
		50	NOI Approach
13	26-09-2022 To 30-09-2022	51	Traditional theory
		52	Traditional theory
		53	MM Theory
		54	MM Theory
		55	MM Theory
14	03-10-2022 To 07-10-2022	56	Leverage
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Operational Leverage
15	10-10-2022 To 14-10-2022	58	Financial leverage
		59	Combined leverage
		60	Class Test
		61	Module IV Cost of capital:- Meaning
		62	Significance of Cost of capital
16	17-10-2022 To 21-10-2022	63	Determination of cost of capital
		64	Computation of cost of individual components
		65	Cost of debt
		66	Cost of preference capital –equity capital
		67	Cost of retained earnings and Weighted average cost of capital
17	24-10-2022 To 28-10-2022	68	Class Test
		24 October	Deepavali
		69	II Internal Examination
		70	II Internal Examination
18	31-0-2022 To 04-11-2022	71	II Internal Examination
		72	II Internal Examination
		73	Module V: Dividend Decision – Dividend- Meaning
		74	Types of Dividend
		75	Dividend policy
19	07-11-2022 To	76	Conservative v/s liberal policy
		77	Conservative v/s liberal policy
		78	Factors determining dividend policy
		79	Revision
		80	Revision

No of Weeks	Dates	Session	Topic
	11-11-2022	81	Revision
		82	Class Test
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination

Subject Code:	3C03 COM
Subject Name:	COMPLEMENTARY COURSE III: BUSINESS ECONOMICS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SHARMIN JOHN

SYLLABUS

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)

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)

References:

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	04-07-2022 To 08-07-2022	1	Managerial Economics: - Economics- meaning-definitions
		2	Differences between micro economics and macro economics
		3	Managerial economics-- - Definition and characteristics
		4	Nature and Scope – characteristics- distinction between managerial economics and general economics
		5	Nature and Scope – characteristics- distinction between managerial economics and general economics
2	11-07-2022 To 15-07-2022	6	Relationship of managerial economics with other disciplines
		7	Role and responsibility of managerial economist.
		8	Demand estimation- demand-
		9	Law of demand-demand curve-
		10	Exceptions of law of demand-
3	18-07-2022	11	Elasticity of demand
		12	Price – income- advertisement-

No of Weeks	Dates	Session	Topic
	To 22-07-2022	13	Cross- uses- measurement
		14	Law of diminishing marginal utility.
		15	Supply- determinants-
4	25-07-2022 To 29-07-2022	16	Law of supply - Demand forecasting
		17	Short term and long term-
		18	Methods of forecasting- forecasting demand for new product
		28 July	Karkidaka Vav
		19	Methods of forecasting- forecasting demand for new product
5	01-08-2022 To 05-08-2022	20	Production and production function-
		21	Cobb Douglas production function
		22	Law of production –
		23	Law of diminishing returns
		24	law of returns to scale - isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale
6	08-08-2022 To 12-08-2022	08 August	Muharam
		25	GROUP DISCUSSION- Law of production
		26	Law of diminishing returns –.
		27	Law of returns to scale - isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale
		28	Seminar-
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		29	UNIT TEST-1& 2
		30	UNIT TEST-3
		18 August	Sree Krishna Jayanthi
		31	PREVIUOS QUESTION PAPER DISCUSSION
8	22-08-2022 To 26-08-2022	32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
		36	I Internal Examination
9	29-08-2022 To 02-09-2022	37	Pricing and pricing policies
		38	Objectives of pricing - factors affecting pricing policy
		39	Types of pricing-
		40	Cost plus pricing
		41	Marginal cost pricing

No of Weeks	Dates	Session	Topic
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	42	Going rate pricing
		43	BEP pricing – product line pricing
		44	Pricing of a new product.
		45	National Income –concept and meaning
		46	National Income –concept and meaning
A	19-09-2022 To 23-09-2022	47	Computation of NI- Methods and Difficulties
		48	Economy's income and expenditure
		21 September	Sree Narayana Guru Samadhi
		49	Measurement of GDP
		50	Components of GDP
13	26-09-2022 To 30-09-2022	51	Real versus nominal GDP –
		52	GDP deflator
		53	GDP deflator
		54	monitory and fiscal policies- pros and cons
		55	Demonetization –meaning – objects and impact.
14	03-10-2022 To 07-10-2022	56	Demonetization –meaning – objects and impact.
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Development issues of Indian economy planning in Kerala
		58	Poverty, Inequality
15	10-10-2022 To 14-10-2022	59	Unemployment and Black money
		60	Features of Kerala economy-
		61	Kerala model of development
		62	Kerala model of development-
		63	Seminar -decentralized planning in Kerala.
16	17-10-2022 To 21-10-2022	64	Seminar -decentralized planning in Kerala.
		65	Law of demand-demand curve,
		66	Law of supply - Demand forecasting
		67	Cobb Douglas production function
17	24-10-2022	68	Group Discussion
		24 October	Deepavali

No of Weeks	Dates	Session	Topic
	To 28-10-2022	69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination
18	31-10-2022 To 04-11-2022	73	PREVISION QUESTION PAPER DISCUSSION
		74	PREVISION QUESTION PAPER DISCUSSION
		75	PREVISION QUESTION PAPER DISCUSSION
		76	PREVISION QUESTION PAPER DISCUSSION
		77	REVISION UNIT-1
19	07-11-2022 To 11-11-2022	78	REVISION UNIT-2
		79	REVISION UNIT-3
		80	REVISION UNIT-4
		81	REVISION UNIT-5
		82	PREVIOUS QUESTION PAPER DISCUSSION
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination

Subject Code:	3CO2COM
Subject Name:	Business Regulatory Framework
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sapna John

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	04-07-2022 To 08-07-2022	1	Law: Meaning and definition
		2	Contract: Meaning and definition
		3	Nature of the contract
		4	Types of contracts
2	11-07-2022 To 15-07-2022	5	Offer: Meaning and definition
		6	Essentials
		7	Acceptance
		8	Essentials
3	18-07-2022 To 22-07-2022	9	Consideration
		10	Definition and essentials
		11	Stranger to contract
		12	Contracts without consideration
4	25-07-2022 To 29-07-2022	13	Class Test
		14	Capacity of parties-Minor
		15	Persons of unsound mind
		28 July	Karkidaka Vav
5	01-08-2022 To 05-08-2022	16	Free consent
		17	Coercion
		18	Undue influence
		19	Fraud
6	08-08-2022 To 12-08-2022	08 August	Muharam
		20	Legality of object and consideration
		21	Agreements opposed to public policy
		22	Void agreements
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		23	Quasi contract-Features
		24	Quasi contract-Types
		18 August	Sree Krishna Jayanthi
8	22-08-2022 To 26-08-2022	25	I Internal Examination
		26	I Internal Examination
		27	I Internal Examination
		28	I Internal Examination
		29	I Internal Examination
9	29-08-2022	30	Performance of contract
		31	Discharge of contract by agreement

No of Weeks	Dates	Session	Topic
	To	32	Discharge of contract by impossibility
	02-09-2022	33	Class Test
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	34	Breach of contract and remedies
		35	Suit for damages
		36	Suit upon quantum meruit
		37	Suit for specific performance
12	19-09-2022 To 23-09-2022	38	Contract of indemnity
		39	Contract of guarantee
		21 September	Sree Narayana Guru Samadhi
		40	Rights of surety
13	26-09-2022 To 30-09-2022	41	Discharge of surety
		42	Contract of bailment
		43	Duties of bailor and bailee
		44	Rights of bailor and bailee
14	03-10-2022 To 07-10-2022	45	Essentials of a valid lien
		04 October	Mahanavami
		05 October	Vijayadasami
		46	Pledge or pawn
15	10-10-2022 To 14-10-2022	47	Contract of agency - essentials
		48	Creation of an agency
		49	Rights and duties of an agent
		50	Rights and duties of the principal
16	17-10-2022 To 21-10-2022	51	Delegation of authority
		52	Personal liability of agents
		53	Termination of agency
		54	Revision
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		55	II Internal Examination
		56	II Internal Examination
		57	II Internal Examination
18	31-0-2022	58	II Internal Examination
		59	Sale of goods Act

No of Weeks	Dates	Session	Topic
	To 04-11-2022	60	Sale and agreement to sell
		61	Conditions
		62	Warranties
19	07-11-2022 To 11-11-2022	63	Doctrine of caveat emptor
		64	Unpaid seller
		65	Class test
		66	Revision
20	14-11-2022 To 18-11-2022	67	III Semester University Examination
		68	III Semester University Examination
		69	III Semester University Examination
		70	III Semester University Examination
		71	III Semester University Examination
		72	III Semester University Examination

Subject Code:	3A12 COM
Subject Name:	ENTREPRENEURSHIP DEVELOPMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	AMBILY C

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

SYLLABUS

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
1	04-07-2022 To 08-07-2022	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.
2	11-07-2022 To 15-07-2022	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.
3	18-07-2022 To 22-07-2022	11	Assistance available to women entrepreneurs
		12	Seminar
		13	Seminar
		14	Class test
		15	Factors affecting Entrepreneurial growth
4	25-07-2022 To 29-07-2022	16	Factors affecting Entrepreneurial growth
		17	Motives influencing entrepreneurs.
		18	Motives influencing entrepreneurs.
		28 July	Karkidaka Vav

No of Weeks	Dates	Session	Topic
		19	Rural entrepreneurship
5	01-08-2022 To 05-08-2022	20	Role of entrepreneur in Economic development.
		21	Role of entrepreneur in Economic development
		22	Social entrepreneurship.
		23	Seminar
		24	Seminar
6	08-08-2022 To 12-08-2022	08 August	Muharam
		25	Class test
		26	Entrepreneurial motivation
		27	Motivating factors
		28	Achievement Motivation
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		29	Entrepreneurial competencies
		30	Developing competencies.
		18 August	Sree Krishna Jayanthi
		31	Institutional efforts and role of Government in developing entrepreneurship.
8	22-08-2022 To 26-08-2022	32	I internal Examination
		33	I internal Examination
		34	I internal Examination
		35	I internal Examination
		36	I internal Examination
9	29-08-2022 To 02-09-2022	37	Entrepreneurship Development Programme (EDP)
		38	Need
		39	Objectives
		40	Course content and curriculum of EDP.
		41	Phases of EDP
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	42	Stories of successful entrepreneurs
		43	Seminar
		44	Class test
		45	Launching of new enterprise
		46	Sources of business ideas.

No of Weeks	Dates	Session	Topic
12	19-09-2022 To 23-09-2022	47	Setting up of new business.
		48	Micro, Small & Medium Enterprises
		21 September	Sree Narayana Guru Samadhi
		49	MSMED Act 2006
		50	Characteristics
13	26-09-2022 To 30-09-2022	51	Objectives
		52	Importance MSMEs as a seed bed of entrepreneurship.
		53	Entrepreneurship incubators
		54	Problems and prospects of MSMEs
		55	Seminar
14	03-10-2022 To 07-10-2022	56	Incentives and subsidies.
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Seminar
15	10-10-2022 To 14-10-2022	58	Taxation benefits to MSMEs.
		59	Institutional finance to Entrepreneurs
		60	project: meaning and features,
		61	project analysis
		62	feasibility study
16	17-10-2022 To 21-10-2022	63	Contents of project report.
		64	Preparation of Project Report for a Micro enterprise
		65	Preparation of Project Report for a Micro enterprise
		66	Class test
		67	Support systems for entrepreneurs and MSMEs:
17	24-10-2022 To 28-10-2022	68	Industries Board
		24 October	Deepavali
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
18	31-0-2022 To 04-11-2022	72	II Internal Examination
		73	MSME Institute
		74	DICs
		75	State Small Industries Development Corporations
		76	Industrial Estates
19	07-11-2022	77	Specialized institutions-Technical Consultancy Organizations
		78	Lead bank schemes, Role of NGOs.
		79	Loans and advances available for entrepreneurs,

No of Weeks	Dates	Session	Topic
	To 11-11-2022	80	Schemes of financial institutions , Startups
		81	Entrepreneurial ecosystem in Kerala
		82	Revision
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination