
ST. TERESA'S COLLEGE, ERNAKULAM
(AUTONOMOUS)

Affiliated to Mahatma Gandhi University, Kottayam



CURRICULUM FOR
BACHELOR'S PROGRAMME
IN COMMERCE (FINANCE AND TAXATION)

Under Choice Based Credit & Semester System
& Outcome Based Education

(2018 Admissions)

BCOMT- B.COM FINANCE AND TAXATION

PROGRAM SPECIFIC OUTCOMES

- PSO1:** Explain the concepts in Finance, Taxation, Business Law, Company Law, Entrepreneurship, Environment Studies, Economics, Statistics, and other areas in Commerce
- PSO2:** Develop the skills and attitudes to become a better learner, thinker and professional in the areas of Commerce
- PSO3:** Articulate problem-solving skill and research aptitude in finding solutions to real-life problems in the discipline of Commerce
- PSO4:** Employ effective business communication skills and technology readiness for solving challenges in Commerce
- PSO5:** Integrate analytical competence and intellectual curiosity in students for further studies in Commerce and Management

SEMESTER I

Course Code	Course Title	Credits	Course Type
EN1A01B18	Fine-tune Your English	4	Common Course I
FR1A02B18	French for Business Communication -I	4	Common Course II
HN1A02B18	Gadya aur sanchar media		Common Course II
MA1A02B18	Kathayum Kavithayum		Common Course II
CO1B01B18	Dimensions and Methodology of Business Studies	2	Core Course
CO1B02B18	Financial Accounting - I	4	Core Course
CO1B03B18	Corporate Regulations and Administration	3	Core Course
CO1C01B18	Banking and Insurance	3	Complementary Course I

SEMESTER I

COMMON COURSE I

EN1A01B18– FINE TUNE YOUR ENGLISH

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Recognize the basics of English grammar

CO2: Choose the appropriate word classes

CO3: Identify common errors in the use of English language in various contexts

CO4: Apply the rules of grammar to comprehend, speak, and write grammatically correct English

CO5: Compose materials for business communication

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1
CO2	2	2	2	3	1
CO3	2	2	2	2	1
CO4	2	2	2	3	1
CO5	2	2	2	3	1

Syllabus Content:

Module I

(18 Hours)

The Sentence and its Structure

How to Write Effective Sentences – Phrases:What are They? – The Noun Clauses – The Adverb Clause – “If All the Trees Were Bread and Cheese” – The Relative Clause – How Clauses are Conjoined

Module II

(18 Hours)

Word-Classes and Related Topics

Understanding the Verb – Understanding Auxiliary Verbs – Understanding Adverbs –
Understanding Pronouns – The Reflexive Pronoun – The Articles I – The Articles II – The
Adjective – Phrasal Verbs – Mind your Prepositions

Module III

(18 Hours)

To Err is Human

Concord – Errors – Common and Uncommon

Spelling and Pronunciation

Pronunciation: Some Tips – More Tips on Pronunciation – An awesome Mess? – Spelling Part II

Module IV

(18 Hours)

Tense and Related Topics

‘Presentness’ and Present Tenses – The ‘Presentness’ of a Past Action – Futurity in English –
Passivisation

Interrogatives and Negatives

Negatives – How to Frame Questions – What’s What? – The Question Tag

Module V

(18 Hours)

Conversational English

Some time expressions – Is John There Please?

Miscellaneous and General Topics

Reading

Letter Writing

In addition there will be an essay question on a general topic.

SEMESTER I

COMMON COURSE II

FR1A02B18 – FRENCH FOR BUSINESS COMMUNICATION -I

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe an office, objects, working space and one's likes and dislikes

CO2: Identify the basic verbs to express a situation or an object.

CO3: Develop Business Language, vocabulary and grammar skills.

CO4: Prepare conversations based on scenarios which helps to perform commercial activities

CO5: Write basic compositions in simple but complete sentences and short paragraphs about different themes.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	2	1
CO2	2	2	2	3	2
CO3	2	2	2	3	2
CO4	2	3	3	3	2
CO5	1	1	1	3	1

Syllabus Content:

Module I

(20 hours)

Introduction – Premier mots – Bonjour, je m'appelle... - Ça va, et vous ? Nommez des objets – articles indéfinis – politesse – nombres – se présenter – adjectifs – masculin – féminin – Entrer en contact – alphabet – salutations – verbes – parler habiter, s'appeler, avoir, être

Module II

(18 hours)

Vous travaillez où? – Adresse, téléphone, e-mail – Faire le point – Entre cultures -Dire où on travaille, ce qu'on fait – communiquer ses coordonnées – verbes – faire, connaître, vendre - article indéfini c'est. il est + profession – professions - faire connaissance

Module III

(16 hours)

Objets utiles – Avoir ou ne pas avoir – Objets ici et là - Identifier des objets – expliquer leur usage – faire un achat – montrer et situer des objets – adjectifs possessifs – la négation – prépositions de lieu – meubles et fournitures de bureau

Module IV

(18 hours)

Objets comme ça – Qu'est-ce que vous préférez ? – Faire le point – Entre cultures - Décrire des objets – comparer des objets – accord et place des adjectifs – comparatifs et superlatifs – pronoms toniques – pronom on – couleurs – adjectifs pour décrire des objets – Espace de travail

SEMESTER I

COMMON COURSE II

HN1AO2B18- GADYA AUR SANCHAR MEDIA

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: Identify different genres and their literary terms in Hindi

CO2: Contextualize and explain prose works.

CO3: Review on the contribution of the Authors contribution to Hindi literature

CO4: Summarise the views of Authors with regard to Mass Media in Hindi

CO5: Illustrate greater reading fluency and improved vocabulary in Hindi.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1
CO2	1	2	1	2	1
CO3	1	1	1	2	1
CO4	1	1	1	3	1
CO5	2	2	2	3	1

Syllabus Content:

Module I:

(18 Hours)

1. NEHRU KA RAASTA – MAADHAV HAADA 2. JOOTHAN – OMPRAKASH VALMIKI 3. DARSHAKON KO AB BHI ACHCHE CINEME KI TALAASH- OM PURI

Module II:

(18 Hours)

4. CHOOHA AUR MAI – HARISHANKAR PARSAI 5. AGNI KI UDAAN – A.P.J. ABDUL KALAAM
6. VIGYAPAN AUR STREE- KUMUD SHARMA

Module III:

(18 Hours)

7. AASTHA AUR ROMANCH KI YAATRA – PAVAN CHAUHAAN 8. MAADHYAM KI TALAASH-
RAHI MASOOM RAZA

Module IV:

(18 Hours)

9. GAURI KA GUSSA- SWAYAM PRAKASH 10. CHAK DE INDIA – RAMSHARAN JOSHI

SEMESTER I

COMMON COURSE II

MA1A02B18– കഥയും കവിതയും

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: കഥ, കവിത എന്നിവയിൽ വായനാശേഷിയും ആസ്വാദനപ്രാപ്തിയും കൈവരിക്കൽ

CO2: കഥയുടെയും കവിതയുടെയും കാലാനുസൃതമായ പുതുപ്രവണതകൾ തിരിച്ചറിയൽ.

CO3: മാറിവരുന്ന ജീവിതാവസ്ഥകളെ അഭിമുഖീകരിക്കാൻ പ്രാപ്തിനേടൽ.

CO4: ആശയവിനിമയം, ഭാഷാവിഷ്കരണം എന്നീ ശേഷികൾ സ്വായത്തമാക്കൽ

CO5: കഥ, കവിത എന്നിവയുടെ വ്യതിരിക്ത സവിശേഷതകൾ തിരിച്ചറിയൽ

CO6: നവജീവിതാവസ്ഥകൾ വിലയിരുത്താൻ പര്യാപ്തരാകുന്നു.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1
CO2	1	2	2	3	2
CO3	1	2	3	3	1
CO4	2	1	1	3	1
CO5	1	1	1	1	1
CO6	1	2	2	2	1

Syllabus Content:

ഖണ്ഡംഒന്ന്-

(12 മണിക്കൂർ)

1.ഇറ്റാർസിലേക്ക്തിരികെപോകുന്നവണ്ടി _ഉറുബ്

2.കാറ്റ്പറഞ്ഞകഥ - ഒ. വിവിജയൻ

3.ദൽഹി _ എം.മുകുന്ദൻ

ഖണ്ഡംരണ്ട്-

(20 മണിക്കൂർ)

1.ചിദംബരം -സി.വിശ്വീരാമൻ

2.മറുപിറവി -എൻ.പ്രഭാകരൻ

3.തല്പം -സുഭാഷ്ചന്ദ്രൻ

4.തീച്ചാമുണ്ഡി - ഗ്രേസി

5. ക്ലിനിക്കലിഎക്സ്പയേർഡ് -സി .എസ്. ചന്ദ്രിക

6.കടിക്കുന്നഅമ്മച്ചിയുംകൊച്ചുമകൾആൻസിയും -അയ്മനംജോൺ

7.ചേക്ക -ഇ .സന്തോഷ്കുമാർ

8.അടുക്കള -ടി .വികൊച്ചുബാവ

ഖണ്ഡംമൂന്ന്-

(15 മണിക്കൂർ)

1.മൈനാകശ്യംഗം -ഇടയ്ക്കേരി

2.കടുക -അയ്യപ്പപ്പണിക്കർ

3.പാടുന്നപിശാചിന് -വിനയചന്ദ്രൻ

ഖണ്ഡംനാല് -

(15 മണിക്കൂർ)

- 1.വിളക്ക്കൊളുത്തുവിളക്ക്കൊളുത്തു -സാവിത്രിരാജീവൻ
- 2.ഇഷ്ടമുടിക്കായൽ -കുരീപ്പുഴ
- 3.വേനലിൽഒരുപുഴ -റോസ്മേരി

ഖണ്ഡംഅഞ്ച് -

(10 മണിക്കൂർ)

- 1.കൈലാത്തുണികൾ -വിജിലാചിറപ്പാട്
- 2.നായകടിക്കുംസൂക്ഷിക്കുക -കൽപ്പറ്റനാരായണൻ
- 3.തോരാമഴ -റഫീക്ക്അഹമ്മദ്
- 4.ലൈബ്രറിയൻമരിച്ചതിൽപിന്നെ -പി.പി.രാമചന്ദ്രൻ

SEMESTER I

CORE COURSE

CO1B01B18– DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Credits: 2

Total Lecture Hours: 54

Course Outcomes:

CO1: Identify the different forms of business and business environment and the recent economic initiatives of government

CO2: Describe different technology integration in business

CO3: Discuss the social responsibilities of business towards public

CO4: Explain research methods critically

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	1
CO2	3	2	2	2	1
CO3	3	2	2	2	1
CO4	3	2	2	3	2

Syllabus Content:

Module I:

(10 Hours)

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations - Stake

holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment

Module II: (10 Hours)

Business in India- Stages and developments of business in the Indian economy since independence - Role of public private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - NitiAyog - Make in India initiative

Module III: (14 Hours)

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash –Payment gateway.

Module IV: (10 Hours)

Business Ethics – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives– Principles

Module V: (10 Hours)

Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- - Objectives- Research Methods vs Research Methodology -Research Process(brief outline only)–Research report

SEMESTER I

CORE COURSE

CO1B02B18– FINANCIAL ACCOUNTING - I

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Identify the various assumptions, principles, and concepts in accounting

CO2: Interpret the theoretical and practical aspects of incomplete records

CO3: Articulate the theoretical concepts of accounting of sole proprietors and prepare the financial statements

CO4: Prepare royalty and consignment accounts by applying the principles

CO5: Prepare accounts for farms by combining the principles of accounting and special accounting for farming activities

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	3	3	3	2
CO4	2	3	3	3	2

Syllabus Content:

Module – I:

(26 Hours)

Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure -

Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

Module –II: (20 Hours)

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Module – III: (18 Hours)

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module – IV: (18 Hours)

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

Module – V: (8 Hours)

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

SEMESTER I

CORE COURSE

CO1B03B18 – CORPORATE REGULATIONS AND ADMINISTRATION

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe the framework of Companies Act 2013 and the procedure in the promotion and formation of the company

CO2: Describe the types, related concepts and procedure of issue of share capital

CO3: Explain the modes of acquiring membership in a company and procedure of meetings

CO4: Explain the various grounds and procedures of winding up of companies

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	2
CO2	3	2	1	1	2
CO3	3	2	1	1	2
CO4	3	2	1	1	2

Syllabus Content:

Module I:

(10 Hours)

Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

Module II:

(12 Hours)

Promotion and formation of a company- Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies

Module III:

(15 Hours)

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue

Module IV:

(20 Hours)

Membership in company and meetings- modes of acquiring membership- rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties -Disqualifications DIN- Vacation of Office – Resignation – Removal – Meetings of Board – Resolutions and Proceedings Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility

Module V:

(15 Hours)

Winding up – Contributory – Modes of winding up – Winding Up by Tribunal - Petition for Winding Up Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers

and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances -
Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding
Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company
Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered
companies.

SEMESTER I

COMPLEMENTARY COURSE I

CO1C01B18– BANKING AND INSURANCE

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Discuss the concepts in banking, classifications, functions and role of banks and related parties.

CO2: Examine the various innovations and reforms in banking.

CO3: Explain the principles need and importance of Insurance and the powers of IRDA.

CO4: Identify the various policies associated with insurance.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	2
CO2	3	2	1	2	2
CO3	3	2	1	2	2
CO4	3	2	1	2	2

Syllabus Content:

Module I:

(15Hours)

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II:

(18 Hours)

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS -EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and DebitCards - CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion -PMJDY.

Module III:

(15 Hours)

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

Module IV:

(9 Hours)

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

Module V:

(15 Hours)

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. Insurance penetration and insurance density (brief study only)