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**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)

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**BCOMT- B.COM FINANCE AND TAXATION**  
**PROGRAMME 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 attitude 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 for further studies in Commerce and Management

**SEMESTER I**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Type</b>
EN1A01B18	Fine-tune Your English	4	Common Course I
FR1A02B18	French for Business Communication -I	4	Common Course II
HN1A02B18	Gadya aur sanchar media	4	Common Course II
MA1A02B18	Kathayum Kavithayum	4	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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	2	2	1
<b>CO2</b>	2	2	2	3	1
<b>CO3</b>	2	2	2	2	1
<b>CO4</b>	2	2	2	3	1
<b>CO5</b>	2	2	2	3	1

**Syllabus Content:**

**Module 1**

**(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

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**Module 2**

**(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 3**

**(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 4**

**(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 5**

**(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.**

**Learning Resources**

**Core Text : *Fine-tune Your English* by Dr. Mathew Joseph.** Orient Blackswan and Mahatma  
Gandhi University

**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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	1	2	1
<b>CO2</b>	2	2	2	3	2
<b>CO3</b>	2	2	2	3	2
<b>CO4</b>	2	3	3	3	2
<b>CO5</b>	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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	2	2	1
<b>CO2</b>	1	2	1	2	1
<b>CO3</b>	1	1	1	2	1
<b>CO4</b>	1	1	1	3	1
<b>CO5</b>	2	2	2	3	1

**Syllabus Content:**

**Module I: (18 Hrs)**

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

**Module II:(18 hrs)**

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

**Module III:(18 hrs)**

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

**Module IV:(18 hrs)**

9. GAURI KA GUSSA- SWAYAM PRAKASH 1010. 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- ( മണിക്കൂർ)**

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

ഖണ്ഡം അഞ്ച് - ( മണിക്കൂർ)

1. കൈക്കലാക്കുന്നതിനുള്ള വിജിലൻ്റ്
2. നായകത്വം സൂക്ഷിക്കുക - കൽപ്പറ്റുന്നതായാണെന്ന്
3. തോരാമഴ - റഫീക്ക് അഹമ്മദ്
4. ലൈബ്രറിയൻ മരിച്ചതിൽ പിന്നെ - പി. പി. രാമചന്ദ്രൻ

സഹായകഗ്രന്ഥങ്ങൾ:

1. മലയാളചെറുകഥാസാഹിത്യചരിത്രം - ഡോ . എം. എം. ബഷീർ
2. ചെറുകഥ ഇന്നലെ , ഇന്ന് - പ്രൊഫ. എം. അച്യുതൻ
3. കഥ, ആഖ്യാനവും അനുഭവസത്തയും - കെ. പി . അപ്പൻ
4. കഥയുടെ കഥ - കെ. എസ്. രവീകുമാർ
5. 100 വർഷം 100 കഥ - കെ. എസ്. രവീകുമാർ
6. കഥയും ഭാവുകത്വപരിണാമവും - കെ . എസ്. രവീകുമാർ
7. ചെറുകഥാസാഹിത്യം - എം. പി, പോൾ
8. ആധുനികത മലയാളകവിതയിൽ - ഡോ . എൻ. അജയകുമാർ
9. പുതുകാലം പുതുകവിത - ദേവേശൻ പേരൂർ
10. മീനത്തിന്റേ മുഴക്കങ്ങൾ - എൻ. പ്രഭാകരൻ
11. കൈരളിയുടെ കഥ - പ്രൊഫ. എൻ. കൃഷ്ണപിള്ള
12. പെണ്ണെഴുത്തുനജീവിതം - എൻ. കെ രവീന്ദ്രൻ.

**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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	1	1
<b>CO2</b>	3	2	2	2	1
<b>CO3</b>	3	2	2	2	1
<b>CO4</b>	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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	2	3	3	3	2
<b>CO4</b>	2	3	3	3	2
<b>CO5</b>	2	3	3	2	2

**Syllabus Content:**

**Module – I: (26 Hours)**

**Preparation of Financial Statements –Conceptual framework- Accounting Principles -**

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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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	1	2
<b>CO2</b>	3	2	1	1	2
<b>CO3</b>	3	2	1	1	2
<b>CO4</b>	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



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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**

**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**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	2	2
<b>CO2</b>	3	2	1	2	2
<b>CO3</b>	3	2	1	2	2
<b>CO4</b>	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)

**SEMESTER II**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HOURS</b>	<b>CREDIT</b>
EN2A03B18	Issues that Matter	5	4
FR2A04B18	French for Business Communication -II	4	4
HN2A04B18	Kavita, vyavsayik patralekhan aur anuvad	4	4
MA2A04B18	Athmakatha, Lekhanam	4	4
CO2B04B18	Financial Accounting II	5	4
CO2B05B18	Business Regulatory Framework	4	3
CO2B06B18	Business Management	3	3
CO2C01B18	Principles of Business Decisions	4	3
		25	21

**SEMESTER II**

**COMMON COURSE III**

**EN2A03B18 - ISSUES THAT MATTER**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1.** Identify the major issues of contemporary significance

**CO2.** Discuss the consequences of war and refugee crisis with respect to the psychological dimension

**CO3.** Employ theoretical learning in classrooms to current developments in the world

**CO4.** Critique the diverse experiences both historical and contemporary to create a more informed vision of the future

**CO5.** Develop oneself as a conscious, concerned, conscientious human being

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	1	2	2	2
<b>CO2</b>	1	1	2	1	1
<b>CO3</b>	2	2	2	3	2
<b>CO4</b>	1	1	2	2	2
<b>CO5</b>	1	2	2	2	3

**Syllabus Content**

**Module 1**

**(18 hours)**

“The Unsundered People” – Kenzaburo Oe

“The Old Prison” – Judith Wright

“War” – Luigi Pirandello

**Module 2**

**(18 hours)**

Persuasions on the Power of the Word:

“On Censorship” – Salman Rushdie

“Peril” – Toni Morrison

“The Burning of the Books” – Bertolt Brecht

“The Censors” – Luisa Valenzuela

**Module 3**

**(18 hours)**

“The Poisoned Bread” – Bandhu Madhav

“A Trip Westward” – Zitkala-Sa

“The Pot Maker” – Temsula Ao

**Module 4**

**(18 hours)**

“Does it Matter?” – Richard Leakey

“On Killing a Tree” – Gieve Patel

“Hagar: A Story of a Woman and Water” (Gift in Green (chapter 2)) – Sarah Joseph

**Module 5**

**(18 hours)**

“Understanding Refugeeism: An Introduction to Tibetan Refugees in India” – Mallica Mishra

“Refugee Blues” – W.H Auden

“The Child Goes to the Camp” (from Palestine’s Children) – Ghassan Kanafani

**SEMESTER II**

**COMMON COURSE II**

**FR2A04B18 – FRENCH FOR BUSINESS COMMUNICATION -II**

**Credits: 4**

**Total Lecture Hours: 72**

**Course Outcomes:**

**CO1:** Describe an action or a situation

**CO2:** Develop language, vocabulary and grammar skills for business purpose

**CO3:** Schedule activities in different situation.

**CO4:** Prepare conversations based on scenarios

**CO5:** Prepare itinerary for professional trips.

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	2	1	2	2
<b>CO2</b>	1	3	1	3	2
<b>CO3</b>	1	2	2	3	2
<b>CO4</b>	1	2	1	3	2
<b>CO5</b>	1	2	2	3	2

**Syllabus Content:**

**Module I**

**(18 hours)**

**Quelle heure est-il ? – Journée de travail – Habitudes** Demander et donner des horaires – raconter sa journée – parler des ses habitudes au travail, de ses loisirs – adjectifs démonstratifs – verbes pronominaux – adverbes de fréquence – étapes d'une journée – jeux, sports

**Module II** (18 hours)

**Mois et saisons – Rendez-vous – Faire le point – Entre cultures** Dire la date – parler du temps qu'il fait – fixer rendez-vous – réserver une table au restaurant – Ponctualité relative – verbes impersonnels – le calendrier – climat - météo

**Module III** (18 hours)

**À l'hôtel – Itinéraire – Déplacements professionnels** Réserver une chambre d'hôtel – demander la note – expliquer un itinéraire – situer sur une carte – adjectifs possessifs – tout – impératifs – nombres ordinaux – équipements et services hôteliers - espace urbain – moyens de transport

**Module IV** (18 hours)

**Conseils au voyageur – Prendre le train – Faire le point – Entre cultures** Exprimer un conseil – acheter un billet de train – consulter un tableau d'horaires – les pourboires – il faut – il est interdit de – visite en ville – billet de train – messages publics à la gare



**SEMESTER I**

**COMMON COURSE II**

**HN2AO4B18 -KAVITA, VYAVSAYIK PATRA LEKHAN AUR ANUVAD**

**Credits – 4**

**Total Hours- 72**

**Course Outcomes:**

**CO1:** Contextualize and summarise the poems of different genres in Hindi

**CO2:** Evaluate the Poets contribution to Hindi literature

**CO3:** Demonstrate linguistic ability for translation of texts between Hindi & English

**CO4:** Illustrate communication skill in Hindi by writing formal business letters

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	2	1	2	1
<b>CO2</b>	1	2	1	3	1
<b>CO3</b>	1	2	1	3	1
<b>CO4</b>	1	2	3	3	2

**Syllabus Contents**

**Module I**

**(26 Hours)**

1. Kabirdas 4 Dohas
2. Tulsidas 2 Dohas
3. Baadal Rag – Nirala
4. Aatma Parichay – Bachchan
5. Hatya Aur Aparaadh – Bhagvat Raavath
6. Akela Aadmi – Kumar Ambuj

**Module II**

**(26 Hours)**

7. Polythene – Gyanendrapathi

8. Mulya – Ekant Srivastava

9. Bejagah – Anaamika

10. Ghrina Aur Prem Kahan Se Shuru Hota Hai – Omprakash Valmiki

12. Daily Passenger – Arun Kamal

**Module III**

**(12 Hours)**

Vyavsaayik Patra Lekhan

**Module IV**

**(8 Hours)**

Anuvaad

**SEMESTER II**

**COMMON COURSE II**

**MA2A04B18 - ആത്മകഥ ,ലേഖനം**

ക്രെഡിറ്റ് : 4

പഠനസമയം : 72 മണിക്കൂർ

**കോഴ്സ് ഔട്ട്കോം (Course outcome)**

**CO1:**മലയാളഗദ്യസാഹിത്യരൂപങ്ങളിൽ വായനാശേഷിയും ആസ്വാദന പ്രാപ്തിയും കൈവരിക്കൽ.

**CO2:**ഗദ്യസാഹിത്യത്തിന്റെ കാലാനുസൃതമായ ഭാഷാപ്രയോഗസാധ്യതകൾ തിരിച്ചറിയൽ

**CO3:** മാറി വരുന്ന ജീവിതാവസ്ഥകളെ അഭിമുഖീകരിക്കാൻ പ്രാപ്തി നേടൽ.

**CO4:**ആത്മകഥാപഠനത്തിലൂടെ അപൂർവ്വവ്യക്തിത്വങ്ങളുടെ ജീവിതാനുഭവങ്ങൾ ഗ്രഹിക്കൽ

**CO5.**വിദ്യാർത്ഥികളുടെ സർഗ്ഗാത്മകശേഷി വികസിക്കൽ

**Mapping of Course Outcomes with Program Specific Outcomes**

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

ഖണ്ഡം ഒന്ന്

20 മണിക്കൂർ

1.ഉത്തുംഗസ്നേഹശോപുരം -കല്ല്യാനാരായണൻ

2.എതിർവാക്കുകൾ-ശാരദക്കുട്ടി

- 3.മഹാനടൻ-ബാലചന്ദ്രൻ ചുള്ളിക്കാട്
- 4.അനുജന്റെ ഭാര്യ -ലളിതാംബിക അന്തർജ്ജനം

**ഖണ്ഡം രണ്ട് 15 മണിക്കൂർ**

- 1.ഇന്ത്യയിലെ സ്വതന്ത്രബോധവും ഭാഷാമനോഭാവവും-പി.എം .ഗിരീഷ്
- 2.അരങ്ങിലുണരുന്ന സ്ത്രീശബ്ദങ്ങൾ -സജിത മഠത്തിൽ
- 3.സാധുജനപരിപാലനസംഘവും പുലയമഹാസഭയും -പി.ഗോവിന്ദപ്പിള്ള

**ഖണ്ഡം മൂന്ന് 12 മണിക്കൂർ**

- 1.നിവേദനങ്ങൾ,കത്തിടപാടുകൾ (യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരണം)

**ഖണ്ഡം നാല് 25 മണിക്കൂർ**

- 1,കണ്ടൽക്കാടുകൾക്കിടയിൽ എന്റെ ജീവിതം -പൊക്കുടൻ(ആത്മകഥ)

**SEMESTER II**

**CORE COURSE**

**CO2B04B18– FINANCIAL ACCOUNTING II**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1 :** Construct the Books of Accounts of Hire Purchaser and Vendor

**CO2 :** Determine the types of Branches and Construct Branch Accounts using various methods

**CO3 :** Evaluate the types of Inter-Departmental transfers and the preparation of Final accounts of departments

**CO4 :** Interpret the modes of Dissolution of Partnership Firms and preparation of various accounts

**CO5 :** Identify the different Accounting Standards and its applicability

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>

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**Syllabus Content:**

**Module I: (25 Hours)**

**Accounting for Hire Purchase** – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

**Module II: (20 Hours)**

**Branch Accounts** – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

**Module III: (10 Hours)**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

**Module IV: (25 Hours)**

**Accounting for Dissolution of partnership firm-** Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

**Module V: (10 Hours)**

**Accounting Standards-** Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS19 (Theory only) International Financial Reporting Standards (IFRS) (brief study only)

**SEMESTER II**

**CORE COURSE**

**CO2B05B18– BUSINESS REGULATORY FRAMEWORK**

**Credits: 3**

**Total Lecture Hours: 72**

**Course Outcomes:**

**CO1:** Describe the measures to control various kinds of Commercial and Business contracts and the legal rights, duties and obligations of parties to the contract.

**CO2:** Describe the essential characteristics, rights duties and liabilities of parties to the special contract.

**CO3:** Discuss the principles of contract of agency and the rights, duties and liabilities of principal and agent.

**CO4:** Explain the rules regarding sale of goods, condition and warranties and transfer of ownership

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	3	2	2	2	2
<b>CO4</b>	3	2	2	2	2

**Syllabus Content:**

**Module – I: (25 Hours)**

**Introduction to Mercantile Law** -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract

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- Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement  
- Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration -  
Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of  
Contract.

**Module –II: (15 Hours)**

**Special Contract I-**Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and  
Duties of Pawner and Pawnee

**Module – III: (10 Hours)**

**Special Contract II-** Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract  
of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

**Module – IV: (12 Hours)**

**Law of Agency** - Essentials, kinds of agents, rights and duties of agent and principal, creation  
of agency, termination of agency-Sub agents and substituted agents- Relationship

**Module – V: (10 Hours)**

**Sale of Goods Act, 1930** -Essentials of Contract of Sale Goods - Classification  
of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid  
Seller - Buyer's Right Against Seller – Auction Sale



**SEMESTER II**

**CORE COURSE**

**CO2B06B18 – BUSINESS MANAGEMENT**

**Credits: 3**

**Total Lecture Hours: 54**

**Course Outcomes:**

**CO1:** Discuss core concepts, theories and techniques of business management across functional areas of business

**CO2:** Employ the analytical skills for planning and to make decisions.

**CO3:** Distinguish between different organizational structures and leadership styles.

**CO4:** Interpret different types of control process.

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	3	3	3	2
<b>CO3</b>	3	2	2	2	2
<b>CO4</b>	3	2	2	2	2

**Syllabus Content:**

**Module I: (12 Hours)**

**Introduction to Management** - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

**Module II: (10 Hours)**

Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps – Coordination- Meaning and Importance - Techniques for Effective Coordination

**Module III: (10 Hours)**

**Organizing-** Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

**Module IV: (12 Hours) Direction and Control** – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process- Control Techniques.

**Module V: (10 Hours)**

**Management Techniques** – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

**SEMESTER II**

**COMPLEMENTARY COURSE I**

**CO2C01B18– PRINCIPLES OF BUSINESS DECISIONS**

**Credits: 3**

**Total Lecture Hours: 72**

**CO1:** Discuss the basic elements of managerial economics and principles underlying decision making

**CO2:** Describe the Law of demand, elasticity of demand, demand forecasting methods and the characteristics of a good forecasting technique.

**CO3:** Explain the production function, Laws of production, diminishing returns and Law of returns to scale, economies and diseconomies of scale.

**CO4:** Explain different cost concepts, price and output determination under various market conditions.

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	3	2	2	2	2
<b>CO4</b>	3	2	2	2	2

**Syllabus Content:**

**Module I: (10 Hours)**

**Introduction** –Decision making- Definition of decision and decision making- Importance of

decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle

**Module II: (20 Hours)**

**Demand Theory** –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) - Forecasting demand for new products- Characteristics of a good forecasting technique.

**Module III: (12 Hours)**

**Production Analysis– Production-** Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve– Optimum Combination of Inputs

**Module IV: (8 Hours)**

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm

**Module V: (22 Hours)**

**Pricing in Different Markets** –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion

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**SEMESTER III**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Type</b>
EN3A07B18	Gems of Imagination	3	Common Course I
CO3B07B18	Corporate Accounts I	4	Core Course
CO3B08B18	Quantitative Techniques for Business I	4	Core Course
CO3B09B18	Financial Markets and Operations	3	Core Course
CO3B10B18	Marketing Management	3	Core Course
CO3B11aB18	Goods and services Tax	4	Optional Core Course

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**SEMESTER III**

**COMMON COURSE**

**EN3A07B18 – GEMS OF IMAGINATION**

**Credits: 3**

**Total Lecture Hours: 54**

**Course Outcomes:**

**CO1:** Identify different genres of English literature.

**CO2:** Develop vocabulary through reading varied texts.

**CO3:** Analyze inherent themes and motives.

**CO4:** Critically evaluate the different modalities of poetry

**Mapping of Course Outcomes with Program Specific Outcomes**

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

**Syllabus Content**

**Module1 (Fiction)**

**(18hours)**

Ernest Hemingway: The Old Man and the Sea

**Module 2 (Short Stories)**

**(18hours)**

Guy De Maupassant: Two Friends

O. Henry: The Gift of the Magi

K. A. Abbas: Sparrows

Flora Annie Steel: Valiant Vicky, the Brave Weaver

**Module 3 (Poems)**

**(18hours)**

Rumi: The Chance of Humming

Walter Scott: Lochinvar

John Keats: La Belle Dame Sans Mercy

Robert Frost: After Apple Picking

Chinua Achebe: Refugee Mother and Child

Kamala Das: My Grandmother's House

Ted Hughes: Jaguar

Pablo Neruda: Tonight I can Write the Saddest Lines

P. P. Ramachandran: How Simple!

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**SEMESTER III**

**CORE COURSE**

**CO3B07B18 – CORPORATE ACCOUNTS I**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Practice the accounting procedure to be followed in the issue and redemption of shares.

**CO2:** Prepare the statements relating to underwriting of shares and debentures

**CO3:** Develop accounting skills to prepare final accounts of companies and calculate managerial remuneration and profit prior to incorporation.

**CO4:** Prepare investment accounts of fixed income and variable income bearing securities.

**CO5:** Compute insurance claim for loss of stock and loss of profit policy.

**Mapping of Course Outcomes with Program Specific Outcomes**

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

**Syllabus Content:**

**Module 1 : Accounting for Shares–Redemption of Preference Shares– ESOP- Rights Issue – Bonus Issue – Buy back of Shares –Practical aspects of share issue in accounting lines (20Hours)**



**Module II : Underwriting of Shares and Debentures** – Marked and Unmarked Applications  
– Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (10Hours)

**Module III : Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)**Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (30Hours)

**Module IV : Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (15Hours)

**Module V : Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- (15 Hours)

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**SEMESTER III**

**CORE COURSE**

**CO3B08B18 – QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Describe the theoretical concepts of Statistics

**CO2:** Explain the different components of statistical survey

**CO3:** Analyse the measures of Central Tendency and make inferences

**CO4:** Analyse the measures of spread and make inferences to generalize.

**CO5:** Infer the values to extrapolate and interpolate using various methods

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2
<b>CO3</b>	2	2	2	2	2
<b>CO4</b>	2	2	2	2	2
<b>CO5</b>	3	2	2	2	2

**Syllabus Content:**

**Module 1 : Introduction to Statistics-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics  
**(8 Hours)**

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**Module II : Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data– Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table-Statistical Series  
**(25Hours)**

**Module III : Uni-Variate Data Analysis I** -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency-  
**(20Hours)**

**Module IV : Uni-Variate Data Analysis II-** Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types  
**(25 Hours)**

**Module V : Interpolation and Extrapolation-** Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation  
**(12 Hours)**

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**SEMESTER III**

**CORE COURSE**

**CO3B09B18 - FINANCIAL MARKETS AND OPERATIONS**

**Credits: 3**

**Total Lecture Hours: 72**

**Course Outcomes:**

**CO1:** Illustrate the components of Indian financial system

**CO2:** Indicate the methods of floating new issues and the intermediaries in the new issue market.

**CO3:** Describe the role and functions of secondary market.

**CO4:** Discuss the constitution and management of mutual funds in India

**CO5:** Explain the types of derivatives.

**Mapping of Course Outcomes with Program Specific Outcomes**

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

**Syllabus Content:**

**Module I**

**Indian Financial System-** Savings and Investment – The Indian Financial System - Components- Role and Functions-Interactions among the Components- Recent Developments in the Indian FinancialSystem-FinancialMarkets-Classification-CapitalMarketandMoneyMarketInstruments- IndianMoneyMarket-RoleofRBIinMoneyMarket-SEBI-Establishment-Objectives-Powers and functions. **(16 Hours)**

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**Module II : Primary Market**–Functions of New Issue Market- Methods of New Issue-IPO- FPO- ASBA- Green Shoe Option- Public Issue-Bonus Issue- Right Issue-Private Placement- Book Building- ESOP-Indian Depository Receipts-Intermediaries in the New Issue Market- Registrars to the Issue- Brokers to the Issue– Bankers to the Issue – Underwriters– Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

**(14 Hours)**

**Module III**

**Secondary Market** – Role and Functions of Stock Exchanges- Listing of Securities- Stock Exchanges in India- Members of the Stock Exchanges – Methods of Trading in a Stock Exchange- Online Trading- Depositories–Role – Mark to Market System – Stock Market Indices- Methodology for Calculating Index.– Type of Speculators –Speculative Transactions in Stock Exchanges – Insider trading- SEBI regulations-Foreign Institutional Investors in Securities market – Foreign Portfolio Investment– Private Equity **(18Hours)**

**Module IV**

**Mutual Funds**– Meaning– Objectives–Advantages – Classification of Mutual Funds –Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value– Advantages and limitations of Mutual Funds- **(12 Hours)**

**Module V**

**Derivatives (Brief study only)**-Features of Derivatives– Types of Derivatives– Forwards – Futures – Options – Swaps– Commodity Futures– Major Commodity Exchanges in India **(12 Hours)**

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**SEMESTER III**

**CORE COURSE**

**CO3B10B18 – MARKETING MANAGEMENT**

**Credits: 3**

**Total Lecture Hours: 54**

**Course Outcomes:**

**CO1:** Apply key marketing theories, frameworks and tools to solve Marketing problems

**CO2:** Employ the concepts of consumer behaviour to choose the relevant STP strategy

**CO3:** Evaluate the key analytical frameworks and tools used in marketing

**CO4:** Integrate information of a firm's external and internal marketing environment to identify and prioritise appropriate marketing strategies

**Mapping of Course Outcomes with Program Specific Outcomes**

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

**Syllabus Content:**

**Module 1 : Marketing Management**–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation-Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing( **12Hours**)

**Module II : Product Mix**- Product – Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- –

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Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing **(12 Hours)**

**Module III : Price Mix** – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance **(12 Hours)**

**Module IV: Physical Distribution Mix-** - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits **(12 Hours)**

**Module V: Recent Trends in Marketing (Overview Only)**-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing- De-marketing- Remarketing- Guerilla marketing –Ambush Marketing -Digital marketing / social media marketing.**(6Hours)**

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**SEMESTER III**

**OPTIONAL CORE COURSE**

**CO3B11aB18- GOODS AND SERVICES TAX**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Discuss the related concepts of Goods and Services Tax

**CO2:** Explain the concept of levy, tax collection and reverse charge mechanism

**CO3:** Determine the time and place of supply and import and export

**CO4:** Discuss the concept of input tax credit and the payment procedure of GST

**CO5:** Describe the registration process of GST, types of returns, accounts and assessment

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	1	2
<b>CO2</b>	3	2	1	1	2
<b>CO3</b>	2	3	3	3	2
<b>CO4</b>	3	2	2	2	2
<b>CO5</b>	3	2	2	2	2

**Syllabus Content:**

**Module I - Introduction to Goods and Services Tax-** Introduction -Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsumingoftaxes-constitutionalbackground-BenefitsofimplementingGST-Structureof GST-Central Goods and Services Tax- State Goods and



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Services Tax- UTGST-Integrated Goods and Services Tax- Important concepts and definitions under CGST Act and IGST Act- GSTN-HSN Code- SAC code- GST council–Structure, Power and Functions.

(Note-Following definitions – Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal,E- commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non – taxable territory) **(10hours)**

**Module II- Levy, Tax Collection and Reverse Charge Mechanism**

Levy and Collection of Tax – Rates of GST – Scope of Supply – Composite and Mixed Supplies, E- commerce under GST regime – Liability to pay tax, Reverse Charge Mechanism –Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply **(20hours)**

**Module III- Concept of time and place of supply & Import and Export**

Time of supply – Place of supply– Significance – Time and place of supply in case of intra state supply, inter state supply and import and export of goods and services **(10hours)**

**Module IV– Input Tax Credit & Payment of GST**

Cascading Effect of Taxation – Benefits of Input Tax Credit– Manner of claiming input tax credit in different situations - Computation- Input service distribution- Computation- Recovery of Credit- Reversal of credit –Utilization of Input tax credit- Cases in which input tax credit is not available- Tax Invoice – Unauthorised Collection of Tax- Credit Notes – Debit Notes- Electronic Cash Ledger- Electronic Credit Ledger- Electronic liability ledger -, Manner of payment of tax- Tax Deduction at Source- Collection of Tax at Source-Refunds **( 30hours)**

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**Module V– Registration, Returns and Accounts and Assessment**

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies>Returns- Accounts and Records- Forms for above – Assessment- An overview of various types of assessment  
*(20hours)*

*(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended upto date will be applicable)*

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**SEMESTER IV**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Type</b>
EN4A08B18	Revisiting the Classics	3	Common Course I
CO4B12B18	Corporate Accounts II	4	Core Course
CO4B13B18	Quantitative Techniques for Business II	4	Core Course
CO4B14B18	Entrepreneurship Development and Project Management	4	Core Course
CO4B15aB18	Financial Services	4	Optional Core Course

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**SEMESTER IV**

**COMMON COURSE**

**EN4A08B18 - REVISITING THE CLASSICS**

**Credits: 3**

**Total Lecture Hours: 54**

**Course Outcomes:**

**CO1:** Identify the representative authors from various genres

**CO2:** Discuss the 'universals' of the human condition

**CO3:** Interpret time- tested classics from diverse cultures

**CO4:** Explain celebrated lines from classic works

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	2	2	1
<b>CO2</b>	2	2	2	2	1
<b>CO3</b>	2	3	3	3	2
<b>CO4</b>	2	2	2	2	2

**Syllabus Content**

**Module1 (Poems)**

**(18hours)**

Homer: "Father and Son" (Odyssey Book 16: 113-189) (Translated by Robert Fagles)

Kalidasa: "Lovely is Youth" (Translated by J.G Jennings)

Omar Khayyam: Rubaiyat (quatrains: 25-28) (Translated by Edward Fitzgerald) Dante:

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Dante meets Virgil (Inferno Canto 1: 49-102) (Translated by J.G Nichols)

John Milton: "On his Blindness"

**Module 2 (Shakespeare Excerpts)**

**(18hours)**

Romeo and Juliet: Act II, Scene II and Act V Scene III

**Module 3 (Novel Excerpts)**

**(18hours)**

Miguel de Cervantes: Don Quixote (Chapter 8) (Translated by Edith Grossman)

Jane Austen: Pride and Prejudice (Chapters 1-6)

Victor Hugo: Les Miserables (Part 1 – Fantine, Book II, Chapter 9-13) (Translated by Christine Donougher)

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**SEMESTER IV**

**CORE COURSE**

**CO4B12B18 – CORPORATE ACCOUNTS II**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Construct the Final Accounts of Life Insurance and General Insurance Companies

**CO2:** Construct the Financial statements of Banking Companies within the framework of Banking Regulation Act, 1949

**CO3:** Evaluate the accounting treatment for Internal Reconstruction

**CO4:** Calibrate the procedure involved in Amalgamation, Absorption and External Reconstruction of Companies

**CO5:** Determine the types of liquidation of Companies and prepare the Liquidator's Final Statement of Accounts

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	3	3	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	2	3	3	3	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	2	3	3	3	3

**Syllabus Content:**

**Module 1 : Accounts of Insurance Companies** – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business –

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Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

**(20 Hours)**

**Module II : Accounts of Banking Companies** – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets-Capital Adequacy.

**(20 Hours)**

**Module III : Internal Reconstruction** -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet.

**(20 Hours)**

**Module IV : Amalgamation, Absorption and External Reconstruction** – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**(34 Hours)**

**Module V : Liquidation of Companies** – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) .

**(14Hours)**

**SEMESTER IV**

**CORE COURSE**

**CO4B13B18 – QUANTITATIVE TECHNIQUES FOR BUSINESS - II**

**Credits: 4**

**Total Lecture Hours: 108**

**Course Outcomes:**

**CO1:** Apply various techniques or methods of Correlation in identifying the relation

**CO2:** Apply the Regression Equations and interpret the results

**CO3:** Test the consistency of the index number

**CO4:** Construct different mathematical models using time series

**CO5:** Determine the probability of various events based on the concepts and theories

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	2
<b>CO2</b>	3	3	3	2	2
<b>CO3</b>	2	3	3	3	2
<b>CO4</b>	3	3	3	3	2
<b>CO5</b>	3	3	3	3	2

**Syllabus Content:**

**Module 1 : Bi-Variate Data Analysis- I-** Correlation - Concept- Correlation and Causation - Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

**Module II : Bi-Variate Data Analysis- II** -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co- efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**



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**Module III : Index Numbers**-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing (*theory only*) – Limitations of index numbers **(22 Hours)**

**Module IV : Time Series Analysis**-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend **(20 Hours)**

**Module V : Probability**-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability **(24 Hours)**

**SEMESTER IV**  
**CORE COURSE**

**CO4B14B18 – ENTREPRENEURSHIP DEVELOPMENT AND PROJECT  
MANAGEMENT**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Describe the factors effecting entrepreneurship and the role of entrepreneurship in economic development

**CO2:** Explain the dimensions of entrepreneurship and the steps in setting up MSME

**CO3:** Describe the concept of project and the aspects related to project identification

**CO4:** Articulate the elements in project formulation and in the preparation of project report

**CO5:** Identify the programmes for entrepreneurial support in India

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	2	1
<b>CO2</b>	3	2	2	2	1
<b>CO3</b>	3	2	2	2	1
<b>CO4</b>	2	3	3	2	2
<b>CO5</b>	2	2	2	2	2

**Syllabus Content:**

**Module I: Introduction to Entrepreneurship-** Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship **(10 Hours)**

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**Module II :** Classification of entrepreneurs- Dimensions of Entrepreneurship- Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

**(25 Hours)**

**Module III : Project Identification**-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant andFarmer Rights-

**(15 Hours)**

**Module IV: Project Formulation and Report**- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)

**(20 Hours)**

**Module V : Entrepreneurial Support in India**- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD,NSIC, SIDBI and DIC-Entrepreneurial finance, venture capital, cloud funding, social entrepreneurship

**(20 Hours)**

**SEMESTER IV**  
**OPTIONAL CORE COURSE**

**CO4B15aB18 – FINANCIAL SERVICES**

**Credits: 4**

**Total Lecture Hours: 90**

**Course Outcomes:**

**CO1:** Explain the concepts of financial services and role of merchant banking in India

**CO2:** Describe different venture capital investment decisions and securitization process

**CO3:** Explain all transactions relating to different types of leasing

**CO4:** Illustrate the working of factoring as a financial service

**CO5:** Summarize credit rating and its regulatory bodies

**CO6:** Explain the rationale behind the use of mergers and acquisition by business firms

**Mapping of Course Outcomes with Program Specific Outcomes**

<b>Mapping</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	1	2	2
<b>CO2</b>	3	2	1	2	2
<b>CO3</b>	2	3	2	3	2
<b>CO4</b>	2	3	2	3	2
<b>CO5</b>	3	2	1	2	2
<b>CO6</b>	3	2	1	2	2

**Syllabus Content:**

**Module 1 : Introduction to Financial Services** – Meaning – Types – Fund Based Financial Services – Fee Based Financial Services – Introduction to Merchant Banking Services in India- Role and Functions of

Merchant Bankers (15Hours)

**Module II : Venture Capital and Securitisation**– Features and Types of Venture Capital– various Stages of Venture Capital Financing - Factors affecting investment decision – Investment nurturing– Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation- Types of securitisation- Advantages-Limitations–SARFAESI Act 2002- Background- Purpose of the Act-Main provisions

**(20 Hours)**

**Module III : Leasing and Factoring**– Leasing – Essentials – Types – Operating and Financial Lease – Sale and Lease back- Other classifications – Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved – Process of Factoring– Functions of a Factor– Different Forms of Factoring Services – Factoring Vs. Bill Discounting– Forfaiting– Mechanism of Forfaiting– Factoring Vs. Forfaiting

**(20Hours)**

**Module IV: Credit Rating** – Meaning, types of Credit Rating – Need for credit rating – Factors affecting credit rating – Advantages and Limitations of Credit rating– Rating process and methodology Credit Rating Agencies in India.

**(15 Hours)**

**Module V: Mergers and Acquisition**- Expansion of business firms– Internal and external expansion – forms of combinations - merger, acquisition and takeover – Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers – Merger Vs Takeover – Types of takeover – Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services - Shadow Banking-Angel Funds- Hedge funds

**(20 Hours)**