# **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** (2018 – 21)

# **SEMESTER - IV**

# **ACADEMIC YEAR - (2019-20)**

	IV Semester B Com Finance (2018 - 21)						
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week				
1.	4A13 COM Entrepreneurship	Anju K. Paulose	4				
2.	4A14 COM Environment Studies	Centil Abraham K.	4				
3.	4B07 COM Income Tax Law & Practice I	Sruthi Theres Abraham	5				
4.	4B08 COM Informatics Skills (T+P)	Nishamol N.V. and Hebin Layola	4				
5.	4B06 COM Finance II Investment Management	Nishamol N. V.	4				
6.	4C05 COM Corporate Law & Business Regulations Sapna John						
	Name of Class Incharge	Nishamol N.V.					

# TIME TABLE

Dov	09.50 Am -	10.45 Am -	11.55 Am -	01.40 Pm -	02.35 Pm -
Day	10.45 Am	11.40 Am	12.50 Pm	02.35 Pm	03.30 Pm
1	4C05 COM Corporate Law & Business Regulations	4B08 COM Informatics Skills (T+P)	4B07 COM Income Tax Law & Practice I	4A14 COM Environment Studies	4A13 COM Entrepreneu rship
2	4A14 COM Environment Studies	4B06 COM Finance II Investment Management	4C05 COM Corporate Law & Business Regulations	4B08 COM Informatics Skills (T+P) (Lab)	4B07 COM Income Tax Law & Practice I
3	4B06 COM Finance II Investment Management	4A13 COM Entrepreneu rship	4B08 COM Informatics Skills (T+P) (Lab)	4B07 COM Income Tax Law & Practice I	4B06 COM Finance II Investment Management
4	4A13 COM Entrepreneu rship	4B06 COM Finance II Investment Management	4C05 COM Corporate Law & Business Regulations	4B07 COM Income Tax Law & Practice I	4A14 COM Environment Studies
5	4C05 COM Corporate Law & Business Regulations	4B07 COM Income Tax Law & Practice I	4B06 COM Finance II Investment Managemen t	4A14 COM Environment Studies	4A13 COM Entrepreneu rship

Subject Code:	4A13 COM
Subject Name:	Entrepreneurship
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Anju K. Paulose

To help the students understand the concepts of entrepreneurship and to develop the Entrepreneurial skills among them.

#### Module –I:

Concept of Entrepreneurship- meaning- definition- importance – Definition of an entrepreneur- Functions- Distinction between entrepreneur and a manager – types of entrepreneurs- Intrapreneur- Theories of entrepreneurship-Practices to entrepreneurship development –Concept of women entrepreneurship- problems of women entrepreneurs (15 hours)

### Module – II:

Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development (4 hours)

#### Module – 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 EDPs (15 hours)

#### Module – IV:

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 – Preparation of Project Report for a Micro enterprise (General engineering unit/Bakery unit/Soda making unit/Mineral water unit/Garment unit/Pappad unit or the like) (20hours)

## Module – V:

Institutional Support to Small Entrepreneurs- National Small Industries Corporation Ltd- Small Scale Industries Board- State Small Industries Development Corporations-MSME Institute-DICs- Industrial Estates- Specialized institutions- Technical Consultancy Organisations (18 hours)

- 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. MS MED Act 2006

No of Weeks	Dates	Session	Торіс
		1	Concept of Entrepreneurship- meaning- definition
	29-10-2019	2	Entrepreneurship importance
1	To 01-11-2019	3	Definition of an entrepreneur
		4	Functions
		5	Distinction between entrepreneur and a manager
		6	types of entrepreneurs
	04-11-2019	7	types of entrepreneurs
2	To	8	Intrapreneur
4	08-11-2019	9	Theories of entrepreneurship
	08-11-2019	10	Theories of entrepreneurship
		11	Practices to entrepreneurship development
		12	Practices to entrepreneurship development
	11-11-2019	13	Concept of women entrepreneurship
3	То	14	problems of women entrepreneurs
	15-11-2019	15	Class test
	15-11-2019	16	Factors affecting Entrepreneurial Growth
		17	Rural entrepreneurship
	18-11-2019 To 23-11-2019	18	role of entrepreneur in Economic development
		<b>19 Nov</b>	Union Inauguration
4		19	Role of entrepreneur in Economic development
		20	Entrepreneurial motivation
		21	Motivating factors
		23 Nov	Sports Day
			Semester Break
			Semester Break
			Semester Break
5	25-11-2019		Semester Break
5	То		Semester Break
	29-11-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
	01-12-2019		Semester Break
6	To		Semester Break
0	05-12-2019		Semester Break
			Semester Break

No of Weeks	Dates	Session	Торіс
			Semester Break
		22	Achievement Motivation
		23	Entrepreneurial competencies
		24	Developing competencies
7	09-12-2019 To	25	Institutional efforts and role of Government in developing entrepreneurship
	13-12-2019	26	Institutional efforts and role of Government in developing entrepreneurship
		<b>12 Dec</b>	Arts Day
		<b>13 Dec</b>	Arts Day
		27	Entrepreneurship Development Programme (EDP)
	16 12 2010	28	Entrepreneurship Development Programme (EDP)
0	16-12-2019	29	Need- Objectives
8	То	30	Need- Objectives
	20-12-2019	31	Course content and curriculum of EDP
		20 Dec	Christmas Celebration
			Christmas – Holiday
			Christmas – Holiday
	23-12-2019 To 28-12-2019		Christmas – Holiday
9			Christmas – Holiday
9			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
		32	Phases of EDPs
	30-12-2019	33	Phases of EDPs
10	То	34	Class test
10	03-01-2020	02 Jan	Mannam Jayanthi – Holiday
		35	Micro, Small & Medium Enterprises
		06 Jan	First Internal IV Semester UG
	06-01-2020		First Internal IV Semester UG
11	То	08 Jan	First Internal IV Semester UG
	10-01-2020	36	MSMED Act 2006
	10-01-2020	37	Characteristics- Objectives- Importance
		38	Characteristics- Objectives- Importance
12	13-01-2020	39	MSMEs as a seed bed of entrepreneurship
		40	Entrepreneurship incubators

No of Weeks	Dates	Session	Торіс
	То	41	Problems and prospects of MSMEs
	17-01-2020	42	Problems and prospects of MSMEs
		43	Incentives and subsidies
		44	Incentives and subsidies
		45	Taxation benefits to MSMEs
13	20-01-2020	46	Institutional finance to entrepreneurs
13	То	47	Institutional finance to entrepreneurs
	24-01-2020	48	Preparation of Project Report for a Micro enterprise
		49	Preparation of Project Report for a Micro enterprise
		50	Preparation of Project Report for a Micro enterprise
14	27-01-2020	51	General engineering unit/Bakery unit/Soda making unit/
14	То	52	Mineral water unit/Garment unit/Pappad unit
	31-01-2020	53	Revision
		54	Class test
		55	Institutional Support to Small Entrepreneurs
15	03-02-2020	56	National Small Industries Corporation Ltd
15	То	57	Small Scale Industries Board
	07-02-2020	58	State Small Industries Development Corporations
		59	State Small Industries Development Corporations
		60	MSME Institute
	10-02-2020	61	DICs
16	То	62	DICs
	14-02-2020	63	Industrial Estates
		64	Specialized institutions
		65	Specialized institutions
	17-02-2020	66	Technical Consultancy Organisations
17	То	67	Technical Consultancy Organisations
	22-02-2020	<b>21 Feb</b>	Mahasivaratri – Holiday
		68	Class test
		<b>24 Feb</b>	College Day
	24-02-2020	69	Revision
10	То	70	Revision
18	28-02-2020	71	Revision
		72	Revision
		<b>02 Mar</b>	Second Internal IV Semester UG
	02-03-2020		Second Internal IV Semester UG
19	То		Second Internal IV Semester UG
	07-03-2020		Second Internal IV Semester UG
			Second Internal IV Semester UG

No of Weeks	Dates	Session	Торіс
		<b>07 Mar</b>	Second Internal IV Semester UG
			Study Leave
	09-03-2020		Study Leave
20	To 13-03-2020		Study Leave
20			Study Leave
			Study Leave
			Study Leave
21	16-03-2020 To 20-03-2020	16 mar	University Exam IV Semester UG Begin

Subject Code:	4A14 COM		
Subject Name:	Environment Studies		
No. of Credits:	4		
No. of Contact Hours: 72			
Hours per Week:	4		
Name of the Teacher:	Centil Abraham K.		

The objective of the course is to give a general awareness to the students about the environment and sociology, and environmental pollutions.

## Module –I:

Brief discussion on the components of the environment, Effect of environmental degradation with example and effect on population. Brief outline of the Environment (Protection) Act 1986 should be discussed including effect on companies, contravention, penalties and return requirement. Relevance of environment legislation to Business Enterprise- Legislation vs. Social obligation of business.- Role of NGOs like green peace in Environmental protection. [20Hours]

## Module – II:

**Ecology** : Brief outline on Elements of Ecology; Brief discussion on Ecological balance and consequences of change, principles of environmental impact assessment. Environmental Impact Assessment report (EIA) and requirement of EIA for startup manufacturing enterprise. [10 Hours]

### Module – III:

Air Pollution and Control : Brief Outline of Atmospheric composition, Brief understanding of energy balance, climate, weather, dispersion. Sources and effects of pollutants in the industrial context- primary and secondary pollutants- acid rain, green house effect, depletion of ozone layer, global warming, standards and control measures required by industry in compliance to The Air (Prevention and Control of Pollution) Act 1989. [15Hours]

# Module – IV:

**Water Pollution and Control**: Brief Discussion on Hydrosphere, natural water, pollutants: their origin and effects, river/lake/ ground water pollution, The financial implication of water pollution control and steps required to be taken by industry e.g. Sewerage treatment plant- water treatment plant- Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution. [15Hours]

## Module – V:

**Land Pollution**: Brief understanding of lithosphere, Pollutants (municipal, industrial. commercial, agricultural, hazardous solid waste); their original effects, collection and disposal of solid waste, recovery & conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise. [12Hours]

- 1. Environmental Science :Cunnigham, TMH
- 2. Environmental Studies : A.K.De&A.K.De, New Age International
- 3. Environmental Pollution Control Engineering :C.S.Rao, New Age International
- 4. Environmental Management : N.K. Oberoi, EXCEL BOOKS
- 5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan, Scitech

No of Weeks	Dates	Session	Торіс
	29-10-2019 To 01-11-2019	1	Module I: Brief discussion on the components of the environment
		2	Effect of environmental degradation
1		3	Effect of environmental degradation
		4	Effect of environmental degradation on population
		5	Brief outline of the Environment (Protection) Act 1986
		6	Brief outline of the Environment (Protection) Act 1986
	04-11-2019	7	Effect of Environment (Protection) Act 1986 on companies
2	То	8	Effect of Environment (Protection) Act 1986 on companies
	08-11-2019	9	Contravention of Environment (Protection) Act 1986
		10	Contravention of Environment (Protection) Act 1986
		11	Penalties under Environment (Protection) Act 1986
	11-11-2019 To 15-11-2019	12	Return requirement under Environment (Protection) Act 1986
		13	Relevance of environment legislation to Business Enterprise
3		14	Relevance of environment legislation to Business Enterprise
		15	Legislation vs. Social obligation of business
		16	Legislation vs. Social obligation of business
		17	Role of NGOs in environmental protection
		18	Role of NGOs like green peace in environmental protection
	18-11-2019	<b>19 Nov</b>	Union Inauguration
4	То	19	Revision of Module I
	23-11-2019	20	Class Test
		21	Previous year question paper discussion
		23 Nov	Sports Day
			Semester Break
			Semester Break
5	25-11-2019		Semester Break
5	То		Semester Break
	29-11-2019		Semester Break
			Semester Break
			Semester Break

No of Weeks	Dates	Session	Торіс
			Semester Break
	01-12-2019		Semester Break
6	то То		Semester Break
U	05-12-2019		Semester Break
	05-12-2019		Semester Break
			Semester Break
			Semester Break
		22	Module II: Ecology: Brief outline on elements of ecology
	09-12-2019	23	Brief discussion on ecological balance
7		24	Brief discussion on ecological balance
	<b>To</b>	25	Consequences of change in ecological balance
	13-12-2019	26	Environmental Impact Assessment
		<b>12 Dec</b>	Arts Day
		<b>13 Dec</b>	Arts Day
	16-12-2019 To 20-12-2019	27	Principles of environmental impact assessment
		28	Environmental Impact Assessment report (EIA)
8		29	Requirement of EIA for startup manufacturing enterprise
Ŭ		30	Revision of Module II
		31	Class Test
		<b>20 Dec</b>	Christmas Celebration
			Christmas – Holiday
			Christmas – Holiday
	23-12-2019		Christmas – Holiday
9	То		Christmas – Holiday
-	28-12-2019		Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
	30-12-2019	32	Module III: Air Pollution and Control: Brief Outline of Atmospheric composition
	To	33	Brief understanding of energy balance
10	03-01-2020	34	Climate, weather, dispersion
	03-01-2020	02 Jan	Mannam Jayanthi – Holiday
		35	Sources and effects of pollutants in the industrial context
	06-01-2020	06 Jan	First Internal IV Semester UG

No of Weeks	Dates	Session	Торіс
11	То		First Internal IV Semester UG
	10-01-2020	08 Jan	First Internal IV Semester UG
		36	Sources and effects of pollutants in the industrial context
		37	Primary and secondary pollutants
		38	Acid rain
		39	Green house effect
		40	Depletion of ozone layer
	13-01-2020	41	Effects of depletion of ozone layer
12	То	42	Global warming
	17-01-2020	43	Effects of global warming
	17-01-2020	44	Standards and control measures required by industry in compliance to the Air (Prevention and Control of Pollution) Act 1989
		45	Revision of Module III
		46	Class Test
13	20-01-2020 To 24-01-2020	47	Module IV: Water Pollution and Control: Brief discussion on hydrosphere
		48	Discussion on hydrosphere and natural water
		49	Pollutants: Origin of pollutants
		50	Effects of pollutants
	27-01-2020	51	River/lake/ground water pollution
14	To 31-01-2020	52	River/lake/ground water pollution
		53	The financial implication of water pollution control
	51-01-2020	54	Steps required to be taken by industry for preventing water pollution
		55	Steps required to be taken by industry for preventing water pollution
		56	Sewerage treatment plants
15	03-02-2020	57	Water treatment plants
10	То 07-02-2020	58	Standards and control in relation to the effect of legislation for control of water pollution
		59	Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution
		60	Revision of Module IV
	10-02-2020	61	Class Test
16	To 14-02-2020	62	Module V: Land Pollution: Brief understanding of lithosphere
		63	Pollutants and their original effects (municipal, industrial,

No of Weeks	Dates	Session	Торіс
			commercial, agricultural, hazardous solid waste)
		64	Pollutants and their original effects (municipal, industrial, commercial, agricultural, hazardous solid waste)
		65	Pollutants and their original effects (municipal, industrial, commercial, agricultural, hazardous solid waste)
		66	Collection and disposal of solid waste
17	17-02-2020 То	67	Recovery & conversion methods in relation to an industrial enterprise
	22-02-2020	<b>21 Feb</b>	Mahasivaratri – Holiday
		68	Conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise
		24 Feb	College Day
	24-02-2020 To 28-02-2020	69	Revision of Module V
18		70	Class Test
10		71	Previous year question paper discussion
		72	Previous year question paper discussion
	02-03-2020 To 07-03-2020	<b>02 Mar</b>	Second Internal IV Semester UG
			Second Internal IV Semester UG
19			Second Internal IV Semester UG
17			Second Internal IV Semester UG
			Second Internal IV Semester UG
		<b>07 Mar</b>	Second Internal IV Semester UG
			Study Leave
	09-03-2020		Study Leave
20	То		Study Leave
_0	13-03-2020		Study Leave
	13-03-2020		Study Leave
			Study Leave
21	16-03-2020 To 20-03-2020	16 mar	University Exam IV Semester UG Begin

Subject Code:	4B07 COM
Subject Name:	Income Tax Law & Practice I
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Sruthi Theres Abraham

To give the students the basic idea about the theoretical aspects of income tax in India, and to give an idea about the computation of income under different heads.

## Module –I:

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 -Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses . (10 Hours)

## Module – II:

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – tax holiday. (15 Hours)

# Module – III:

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property (30 Hours)

### Module – IV:

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation of profits from business – deduction in computing professional income – computation of gain from profession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain (25 Hours)

### Module – V:

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source. (10 Hours)

- 1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
- 2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
- 3. Income tax Law and Practice : Gaur and Narang
- 4. . Income tax Law and Practice :B.S.Raman.
- 5. . Direct taxes Law and Practice : Dr.Vinod K. Singhania&Dr.KapilSinghania

No of Weeks	Dates	Session	Торіс
		1	Introduction to Income Tax
	29-10-2019	2	Evolution of Income Tax
1	2)-10-201) To	3	Income Tax Act 1961
1		4	Finance Act
	01-11-2019	5	Income Tax Rules 1962
		6	Income Tax Rules 1962–Basic Concepts
		7	Definition of different terms
	04-11-2019	8	Agricultural Income
2	To	9	Capital and Revenue Receipts
4		10	Expenditure and Losses
	08-11-2019	11	Residence and Incidence of Tax
		12	Seminar
		13	Determination of Residential Status of different types of assesses -problems
		14	Determination of Residential Status of different types of assesses- problems
	3 11-11-2019 To 15-11-2019	15	Determination of Residential Status of different types of assesses- problems
3		16	Determination of Residential Status of different types of assesses
		17	Determination of Residential Status of different types of assesses
		18	Determination of Residential Status of different types of assesses
		19	Scope of total income
		<b>19 Nov</b>	Union Inauguration
	18-11-2019	20	Scope of total income
4	То	21	Incomes exempt from tax (for individual assesses) – problems
	23-11-2019	22	Incomes exempt from tax (for individual assesses) – problems
		23 Nov	Sports Day
_	35 11 3010		Semester Break
5	25-11-2019		Semester Break
	То		Semester Break

No of Weeks	Dates	Session	Торіс
	29-11-2019		Semester Break
			Semester Break
	01 12 2010		Semester Break
	01-12-2019		Semester Break
6	То		Semester Break
	05-12-2019		Semester Break
			Semester Break
			Semester Break
		23	Incomes exempt from tax (for individual assesses) -
			computations
		24	Tax holiday
7	09-12-2019	25	Tax holiday
	То	26	Class test
	13-12-2019	27	Heads of Income
		28	Incomes included under salary
		12 Dec	Arts Day
		<b>13 Dec</b>	Arts Day
		29	Incomes included under salary
	16-12-2019	30 31	Allowances Allowances
8	To	31	Perquisites and their valuation
	20-12-2019	33	Perquisites and their valuation
		<b>20 Dec</b>	Christmas Celebration
			Christmas – Holiday
			Christmas – Holiday
	23-12-2019		Christmas – Holiday
9	23-12-2019 To		Christmas – Holiday
<b>y</b>			Christmas – Holiday
	28-12-2019		Christmas – Holiday
			Christmas – Holiday

No of Weeks	Dates	Session	Торіс
		34	Profits in lieu of salary
	30-12-2019 To	35	Profits in lieu of salary
10	03-01-2020	36	Provident Fund
		<b>02 Jan</b>	Mannam Jayanthi – Holiday
		37 <b>06 Jan</b>	Seminar First Internal IV Semester UG
		00 5411	First Internal IV Semester UG
		08 Jan	First Internal IV Semester UG
	06-01-2020	38	Provident Fund
11	To 10-01-2020	39	Computation of income from salary
		40	Computation of income from salary
		41	Income from house property
		42	Income from house property
		43	Basis of charge
	13-01-2020	44	Basis of charge
12	То	45	Annual value in different cases self occupied
	17-01-2020	46	Annual value in different cases - self occupied
		47	Annual value in different cases – let out
		48	Annual value in different cases – let out
		49	Annual value in different cases - vacancy
		50	Annual value in different cases - vacancy
	20-01-2020	51	Annual value in different cases -unrealized rent
13		52	Annual value in different cases -unrealized rent
	То 24-01-2020	53	Deductions
		54	Deductions
		55	Computation of income from house property
		56	Class test
		57	Profits and gains of business or profession

No of Weeks	Dates	Session	Торіс
		58	Meaning of business
		59	Meaning of profession
		60	Vocation
14	27-01-2020	61	Basis of charge
17	То	62	General principles
	31-01-2020	63	Deduction in computing business income
		64	Computation of profits from business
		65	Computation of profits from business
		66	Seminar
		67	Deduction in computing professional income
15	03-02-2020	68	Deduction in computing professional income
	То	69	Computation of gain from profession
	07-02-2020	70	Depreciation –
		71	Block of assets
		72	Written down value method
		73	Capital gain
		74	Basis of charge
		75	Capital asset – short term and long term
	10-02-2020	76	Capital asset -transfer
16	То	77	Capital gain in special cases
	14-02-2020	78	Exemption from capital gain
		79	Computation of income from capital gain
		80	Class test
		81	Income from other sources
	17 02 2020	82	Basis of charge
17	17-02-2020 То	83	General items of income
	22-02-2020	84	Specific items of income
		<b>21 Feb</b>	Mahasivaratri – Holiday
		85	Interest on securities
		<b>24 Feb</b>	College Day
	24-02-2020	86	Deductions allowable
	То	87	Deductions allowable
18	28-02-2020	88	Seminar
		89	Computation of income from other source
		90	Class test

No of Weeks	Dates	Session	Торіс
		<b>02 Mar</b>	Second Internal IV Semester UG
	02-03-2020		Second Internal IV Semester UG
	02-03-2020 To		Second Internal IV Semester UG
10			Second Internal IV Semester UG
19	07-03-2020		Second Internal IV Semester UG
		<b>07 Mar</b>	Second Internal IV Semester UG
			Study Leave
	09-03-2020		Study Leave
20	09-05-2020 To		Study Leave
20			Study Leave
	13-03-2020		Study Leave
			Study Leave
	16-03-2020 To 20-03-2020		
21		16 mar	University Exam IV Semester UG Begin

Subject Code:	4B08 COM
Subject Name:	Informatics Skills (T+P)
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Nishamol N.V. and Hebin Layola

To Know the Fundamentals of Computers and to Understand how to use Computer applications in day to Day Applications. Also to update and expand basic informatics skills and attitudes relevant to the emerging knowledge society and also to equip the students to effectively utilize the digital knowledge resources for their chosen courses of study.

### Module –I:

**Overview of information Technology.** Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. [8 Hours]

### Module – II:

**Social Informatics**: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [8 Hours]

### Module – III:

**IT Applications** : E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry. [4 Hours]

### Module – IV:

**Programmes for Office Management:** MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. [8 Hours]

### Module – V:

**Computerized Accounting (Using Accounting Software)** Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information-Ledger – Groups– Cost Centres – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [8 Hours]

### **Books for Reference**

- 1. V. Rajaraman : Introduction to Information Technology. Prentice Hall
- 2. Technology in Action : Pearson.
- 3. Alexis Leon & Mathews Leon : Computer Today, Leon Vikas.
- 4. A.K. Nandani& K.K Nandani : Tally 6.3
- 5. V.K.Jain : Computer Fundamentals

6. Vijay Kumar Khurana : Management of Information Technology -B.Jolly&K.S.Jolly; SunithaPrakasan.

No of Weeks	Dates	Session	Торіс
		1	Overview of information Technology
	29-10-2019	2	Features of Modern Personal
1	То	3	Computer Peripherals
	01-11-2019	4	Computer Networks – Types of Networks
		5	Components of Networks
		6	Topology
	04-11-2019	7	Internet
2	To	8	Uses of Internet
2	08-11-2019	9	IT and society, issues and concerns
	00-11-2019	10	Digital divide
		11	Cyber ethics, Cybercrimes
		12	Module 1 class test
	11-11-2019	13	Cyber Laws
	To	14	Cyber addictions
3	15-11-2019	15	Information over Load
	13-11-2019	16	Health Issues
		17	Guide lines for Proper Usage of computers and internet
		18	E Waste
	18-11-2019	<b>19 Nov</b>	Union Inauguration
4	То	19	Module 2 class test
- T	23-11-2019	20	E Governance
	23-11-2019	21	Overview of IT Application in Medicine, Health care
		23 Nov	Sports Day
			Semester Break
			Semester Break
			Semester Break
5	25-11-2019		Semester Break
•	То		Semester Break
	29-11-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
	01-12-2019		Semester Break
6	To		Semester Break
U	05-12-2019		Semester Break
	03-12-2019		Semester Break

No of Weeks	Dates	Session	Торіс
			Semester Break
		22	Overview of IT Application in Business and Commerce
		23	Overview of IT Application in Industry
7	09-12-2019	24	Module 3 class test
· ·	То	25	MS word – window concepts
	13-12-2019	26	Lab
		<b>12 Dec</b>	Arts Day
		<b>13 Dec</b>	Arts Day
		27	MS word- Menus, tiles, Edit, View, tools
	16-12-2019	28	Lab
8	To	29	MS word -tables
o	20-12-2019	30	Lab
	20-12-2019	31	Mail Merge
		<b>20 Dec</b>	Christmas Celebration
			Christmas – Holiday
			Christmas – Holiday
	23-12-2019		Christmas – Holiday
9	23-12-2017 To		Christmas – Holiday
9	28-12-2019		Christmas – Holiday
	28-12-2019		Christmas – Holiday
			Christmas – Holiday
		32	Lab
	30-12-2019	33	Lab
10	То	34	MS Excel, Spread sheet
10	03-01-2020	02 Jan	Mannam Jayanthi – Holiday
		35	Lab
		06 Jan	First Internal IV Semester UG
	06-01-2020		First Internal IV Semester UG
11	То	08 Jan	First Internal IV Semester UG
11	10-01-2020	36	Lab
	10-01-2020	37	Operators - Arithmetic, Relational
		38	Lab
	13-01-2020	39	Functions
12	То	40	Lab
	17-01-2020	41	Formulae
	17-01-2020	42	Lab

No of Weeks	Dates	Session	Торіс
		43	Payroll Preparation
		44	Lab
		45	Module 4 class test
13	20-01-2020	46	Computerized Accounting (Using Accounting Software) - Meaning,
	То	47	features and advantages of computerised Accounting
	24-01-2020	48	Company Creation
		49	Lab
		50	Accounts Information
14	27-01-2020	51	Ledger
14	То	52	Lab
	31-01-2020	53	Lab
		54	Groups
		55	Lab
15	03-02-2020	56	Cost Centres
15	То	57	Lab
	07-02-2020	58	Accounts with inventory
		59	Stock item and stock Group creation
		60	Lab
	10-02-2020	61	Lab
16	То	62	voucher – types, entry
	14-02-2020	63	Lab
		64	Lab
		65	Profit and loss account
	17-02-2020	66	Lab
17	То	67	Balance sheet
	22-02-2020	<b>21 Feb</b>	Mahasivaratri – Holiday
		68	Lab
		<b>24 Feb</b>	College Day
	24-02-2020	69	Bank Reconciliation
18	То	70	Module 5 class test
10	28-02-2020	71	Lab
		72	Lab model exam
		<b>02 Mar</b>	Second Internal IV Semester UG
	02-03-2020		Second Internal IV Semester UG
19	То		Second Internal IV Semester UG
	07-03-2020		Second Internal IV Semester UG
	07-05-2020		Second Internal IV Semester UG
		<b>07 Mar</b>	Second Internal IV Semester UG

No of Weeks	Dates	Session	Торіс
			Study Leave
	09-03-2020		Study Leave
20	To		Study Leave
20			Study Leave
	13-03-2020		Study Leave
			Study Leave
21	16-03-2020 To 20-03-2020	16 mar	University Exam IV Semester UG Begin

Subject Code:	4B09 COM
Subject Name:	Investment Management
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Nishamol N V

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

### Module –I:

**Investment** – Meaning, Definition- Need – Benefits –Investment alternatives-Investment attributes- Investment v/s speculation-gambling- Role in Economic Development – Factors influencing investment- Different investment avenues – Salient features – Return – Meaning – Types – Risk- Meaning – Sources of Risk. [12 Hours]

### Module – II:

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

#### Module – III:

**Securities Market:** Participants-Primary Equity market- methods of raising equitystock invest- book building-Secondary equity market-BSE and NSE-Sensex and Nifty-Procedure for buying and selling share. [18 Hours]

#### Module – IV:

**Security Analysis**: Fundamental analysis – Economic, industry and company analysis – Technical analysis – Tools- Charting techniques-(Basic concepts only) [12 Hours]

**Module- V:** 

**Portfolio Management Process** : Meaning and types of portfolio – Scope and Objectives of Port Folio Management - Portfolio Management Process (Theory only) [15 Hours]

### **Books for Reference**

1. Investment Analysis & Portfolio Management :Prasanna Chandra, Tata McGraw Hill

- 2. Investment Management :Saram Harry , Prentice Hall
- 3. Portfolio Management : Francis & Aricher
- 4. Portfolio Management : S. Kevin

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

No of Weeks	Dates	Session	Торіс
		1	Investment – Meaning, Definition
	20 10 2010	2	Need – Benefits of investment
	29-10-2019	3	Investment alternatives
1	То 01-11-2019	4	Investment attributes- Investment v/s speculation- gambling
		5	Investment attributes- Investment v/s speculation- gambling
		6	Investment attributes- Investment v/s speculation- gambling
	04-11-2019	7	Role in Economic Development
2	То	8	Factors influencing investment
	08-11-2019	9	Different investment avenues – Salient features
		10	Return – Meaning – Types
		11	Risk- Meaning – Sources of Risk
		12	Class Test
	11-11-2019	13	Securities: Different types of securities
	То	14	Equity
3	15-11-2019	15	Debt
		16	Preference shares
		17	Money market instruments
	18-11-2019 To 23-11-2019	18	Government securities
		<b>19 Nov</b>	Union Inauguration
4		19	Swaps
		20	Options and derivatives
		21	Mutual funds: entities in mutual funds –types of schemes
		23 Nov	Sports Day
			Semester Break
			Semester Break
	25 11 2010		Semester Break
5	25-11-2019		Semester Break
	То 29-11-2019		Semester Break
			Semester Break
6	01-12-2019		Semester Break
			Semester Break

No of Weeks	Dates	Session	Торіс
	То		Semester Break
	05-12-2019		Semester Break
		22	Mutual funds: entities in mutual funds -types of schemes
		23	Mutual funds: entities in mutual funds -types of schemes
7	09-12-2019	24	Seminar
· ·	То	25	Seminar
	13-12-2019	26	Seminar
		<b>12 Dec</b>	Arts Day
		<b>13 Dec</b>	Arts Day
		27	Class test
	16-12-2019	28	Securities Market: Participants
8	To	29	Primary Equity market
0	10 20-12-2019	30	Primary Equity market
		31	Methods of raising equity
		<b>20 Dec</b>	Christmas Celebration
			Christmas – Holiday
9			Christmas – Holiday
	23-12-2019		Christmas – Holiday
	То		Christmas – Holiday
	28-12-2019		Christmas – Holiday
	20-12-2017		Christmas – Holiday
			Christmas – Holiday
		32	Methods of raising equity
	30-12-2019	33	Stock invest
10	То	34	Stock invest
10	03-01-2020	02 Jan	Mannam Jayanthi – Holiday
		35	Book building
11		06 Jan	First Internal IV Semester UG
	06-01-2020		First Internal IV Semester UG
	То	08 Jan	First Internal IV Semester UG
	10-01-2020	36	Secondary equity market
	10 01-2020	37	Secondary equity market
		38	BSE and NSE-Sensex and Nifty
12	13-01-2020	39	BSE and NSE-Sensex and Nifty
		40	BSE and NSE-Sensex and Nifty

No of Weeks	Dates	Session	Торіс
	То	41	Seminar
	17-01-2020	42	Seminar
		43	Procedure for buying and selling share.
		44	Procedure for buying and selling share.
		45	Class Test
13	20-01-2020	46	Security Analysis: Fundamental analysis
10	То	47	Security Analysis: Fundamental analysis
	24-01-2020	48	Seminar
		49	Seminar
		50	Economic Analysis
14	27-01-2020	51	Economic Analysis
11	То	52	Industry and company analysis
	31-01-2020	53	Industry and company analysis
		54	Industry and company analysis
		55	Technical analysis – Tools
15	03-02-2020	56	Charting technique
10	То	57	Class Test
	07-02-2020	58	Portfolio Management Process : Meaning and features
		59	Portfolio Management and types
16	10-02-2020	60	Scope of Port Folio Management
		61	Scope of Port Folio Management
	То	62	Scope of Port Folio Management
	14-02-2020	63	Seminar
		64	Objectives of Port Folio Management
	15 02 2020	65	Objectives of Port Folio Management
	17-02-2020	66	Portfolio Management Process
17	То	67	Portfolio Management Process
	22-02-2020	<b>21 Feb</b>	Mahasivaratri – Holiday
		68	Seminar
		24 Feb	College Day
18	24-02-2020	69	Seminar
	То	70	Seminar
	28-02-2020	71	Class test
		72	Revision
	02-03-2020	<b>02 Mar</b>	Second Internal IV Semester UG
19	02-03-2020 To		Second Internal IV Semester UG
			Second Internal IV Semester UG

No of Weeks	Dates	Session	Торіс
	07-03-2020		Second Internal IV Semester UG
			Second Internal IV Semester UG
		<b>07 Mar</b>	Second Internal IV Semester UG
			Study Leave
	09-03-2020 To 13-03-2020		Study Leave
20			Study Leave
20			Study Leave
			Study Leave
			Study Leave
21	16-03-2020 To 20-03-2020	16 mar	University Exam IV Semester UG Begin

Subject Code:	4C05 COM
Subject Name:	Corporate Law & Business Regulations
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sapna John

### Module –I:

Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt- Company Law Board- SEBI- Liquidity- Court- Registration (15 Hours)

### Module – II:

Formation of Company- Promotion- Registration & Incorporation- Commencement of Business- Minimum Duties & Liabilities- Lifting Corporate Veil (15 Hours)

### Module – III:

Memorandum of Association- Contents- Articles of Association- Contents-Difference- Table Alterations- Doctrine of Ultravires- Constructive notice & indoor management- Prospectus- Contents- Statement I Lieu of Prospectus- Misstatement in prospectus (15 Hours)

### Module – IV:

Members of Company- Acquiring membership-Termination of membership-Rights-Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications-Retirement & Removal of Directors (15 Hours)

#### Module – V:

Company meeting- General Meeting- Board Meeting- Class Meeting- Essential valid Meetings- Motion- Resolution- Methods of voting (6 Hours)

### Module – VI:

Winding up- Modes of Winding Up- Compulsory- Cultivator- Liquidator- Rights & Duties of Liquidator (6 Hours)

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

No of Weeks	Dates	Session	Торіс
	29-10-2019 To 01-11-2019	1	Companies Act 2013
		2	Definition
1		3	Features
		4	Classification
		5	Authorities of Company Law
		6	Central Govt
	04-11-2019	7	Company Law Board
2	То	8	SEBI
-	08-11-2019	9	Liquidity
	00-11-2017	10	Court
		11	Registration
		12	Class test
	11-11-2019	13	Formation of Company
	То	14	Promotion
3	15-11-2019	15	Registration
	15-11-2019	16	Incorporation
		17	Commencement of Business
	18-11-2019 To 23-11-2019	18	Minimum Duties
		<b>19 Nov</b>	Union Inauguration
4		19	Minimum Liabilities
		20	Lifting Corporate Veil
		21	Class test
		23 Nov	Sports Day
	25-11-2019		Semester Break
			Semester Break
			Semester Break
5			Semester Break
	То		Semester Break
	29-11-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
	01-12-2019		Semester Break
6	To 05-12-2019		Semester Break
			Semester Break
			Semester Break

No of Weeks	Dates	Session	Торіс
			Semester Break
		22	Memorandum of Association
		23	Contents
7	09-12-2019	24	Articles of Association
,	То	25	Contents
	13-12-2019	26	Difference
		<b>12 Dec</b>	Arts Day
		<b>13 Dec</b>	Arts Day
		27	Table Alterations
	16-12-2019	28	Doctrine of Ultravires
8	То	29	Constructive notice
Ŭ	20-12-2019	30	Indoor management
	20-12-2017	31	features
		<b>20 Dec</b>	Christmas Celebration
			Christmas – Holiday
	23-12-2019 To 28-12-2019		Christmas – Holiday
			Christmas – Holiday
9			Christmas – Holiday
		32	Members of Company
	30-12-2019 To 03-01-2020	33	Acquiring membership
10		34	Termination of membership
		02 Jan	Mannam Jayanthi – Holiday
		35	Rights
		06 Jan	First Internal IV Semester UG
	06-01-2020		First Internal IV Semester UG
11	То	08 Jan	First Internal IV Semester UG
	10-01-2020	36	Duties
		37	Obligations
		38	Directors
10	13-01-2020	39	Appointment Overlifications
12	То	40	Qualifications
	17-01-2020	41	Disqualifications
		42	Retirement

No of Weeks	Dates	Session	Торіс
		43	Removal of Directors
		44	Seminar
		45	Seminar
13	20-01-2020	46	Seminar
13	То	47	Seminar
	24-01-2020	48	Seminar
		49	Company meeting
		50	General Meeting
14	27-01-2020	51	Board Meeting
	То	52	Class Meeting
	31-01-2020	53	Essential valid Meetings
		54	Motion
		55	Resolution
15	03-02-2020	56	Methods of voting
	То	57	Class test
	07-02-2020	58	seminar
		59	seminar
		60	seminar
	10-02-2020	61	seminar
16	То	62	Winding up
	14-02-2020	63	features
		64	seminar
		65	seminar
	17-02-2020	66	Modes of Winding Up
17	То	67	Compulsory
	22-02-2020	<b>21 Feb</b>	Mahasivaratri – Holiday
		68	Class test
	24 02 2020	<b>24 Feb</b>	College Day
	24-02-2020	69 70	Cultivator
18	То	70	Liquidator
	28-02-2020	71	Rights & Duties of Liquidator
		72	Revision
		<b>02 Mar</b>	Second Internal IV Semester UG
	02-03-2020		Second Internal IV Semester UG
19	То		Second Internal IV Semester UG
	07-03-2020		Second Internal IV Semester UG
		07.34	Second Internal IV Semester UG
	00.02.2020	<b>07 Mar</b>	Steeder Learne
20	09-03-2020		Study Leave

No of Weeks	Dates	Session	Торіс
	То		Study Leave
	13-03-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
21	16-03-2020 To 20-03-2020	16 mar	University Exam IV Semester UG Begin