

# **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**

**(2019 – 22)**

### **SEMESTER - IV**

**ACADEMIC YEAR - (2020-21)**

## IV Semester B Com Finance (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	4ai3 Com General Informatics Skills	Sindu Pm & Anju K. Paulose	5
2.	4a14 Com Environmental Studies And Disaster Management	Centil Abraham K	5
3.	4b05 Com Corporate Accounting	Sanva P	6
4.	4b06 Com Investment Management	Sruthi Theres Abraham	5
5.	4c04 Com Corporate Law And Business Regulation	Sapna John	4
	Sruthi Theres Abraham		

## TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	INVESTMENT MANAGEMENT	CORPORATE LAW	ENVIRONMENTAL STUDIES	INFORMATICS	CORPORATE ACCOUNTING
2	ENVIRONMENTAL STUDIES	INVESTMENT MANAGEMENT	CORPORATE LAW	CORPORATE ACCOUNTING	INFORMATICS
3	INFORMATICS	ENVIRONMENTAL STUDIES	INVESTMENT MANAGEMENT	CORPORATE LAW	CORPORATE ACCOUNTING
4	CORPORATE ACCOUNTING	INFORMATICS	ENVIRONMENTAL STUDIES	INVESTMENT MANAGEMENT	CORPORATE LAW
5	CORPORATE ACCOUNTING	CORPORATE ACCOUNTING	INFORMATICS	ENVIRONMENTAL STUDIES	INVESTMENT MANAGEMENT

<b>Subject Code:</b>	<b>4A13 COM</b>
<b>Subject Name:</b>	<b>GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS</b>
<b>No. of Credits:</b>	<b>4 (3+1)</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SINDHU P M &amp; ANJU KPAULOSE</b>

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

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

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

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

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

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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
<b>2</b>	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
		1	Overview of information Technology.
<b>3</b>	18-01-2021 To 22-01-2021	2	Features of Modern Personal Computer and Peripherals –
		3	Features of Modern Personal Computer and Peripherals
		4	Computer Networks
		5	Types of Networks
		6	Components of Networks
<b>4</b>	25-01-2021 To 29-01-2021	7	Topology
		26 January	Republic Day - Holiday
		8	Internet
		9	Internet
		10	Uses of Internet.
<b>5</b>	01-02-2021 To 05-02-2021	11	MODULE 1 EXAM
		12	Social Informatics: IT and society
		13	Issues and concerns
		14	Digital divide
		15	Cyber ethics
<b>6</b>	08-02-2021 To 12-02-2021	16	Cybercrimes , Cyber Laws
		17	Cyber addictions, Information over Load
		18	Health Issues
		19	Guide lines for Proper Usage of computers and internet.
		20	E Waste
<b>7</b>	15-02-2021 To 19-02-2021	21	MODULE 2 EXAM
		22	IT Applications
		23	E Governance
		24	overview of IT Application

No of Weeks	Dates	Session	Topic
		25	Medicine
8	22-02-2021 To 26-02-2021	26	Health care
		27	Business
		28	Commerce
		29	Commerce
		30	Industry.
9	01-03-2021 To 05-03-2021	31	MODULE 3 EXAM
		32	Knowledge Skills for Higher Education
		33	Data, Information.
		34	Knowledge , Knowledge Management
		35	Internet as a knowledge repository
10	08-03-2021 To 12-03-2021	36	Academic search techniques
		37	Case study of academic websites
		38	Basic concepts of IPR
		11 March	MahaSivarathri - Holiday
		39	Copyrights and Patents
11	15-03-2021 To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	40	Introduction to use of IT in teaching and learning
		41	Case study of educational software
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		42	Academic Service – INFLIBNET – NICENET - BRENT
		43	MODULE 4 EXAM
15	12-04-2021	44	Programmes for Office Management

No of Weeks	Dates	Session	Topic
	To 16-04-2021	45	MS word
		14 April	Vishu
		46	Window concepts
		47	Menus
16	19-04-2021 To 23-04-2021	48	Tiles
		49	Edit
		50	View
		51	Tools
		52	Tables
17	26-04-2021 To 30-04-2021	53	Tables
		54	Mail Merge.
		55	Mail Merge.
		56	MS Excel
		57	Spread sheet
18	02-05-2021 To 07-05-2021	58	Operators - Arithmetic , Relation
		59	Functions
		60	Formulae
		61	Payroll Preparation.
		62	Payroll Preparation.
19	10-05-2021 To 14-05-2021	63	MS Power point
		64	Creating slides and presentations
		65	Adding media clips and charts
		13 May	Eid-al-Fiter
		66	Special effects, setting slid timings77
20	17-05-2021 To 21-05-2021	67	MODULE 5 EXAM
		68	Computerized Accounting
		69	Meaning of computerised Accounting
		70	Features of computerised Accounting
		71	Advantages of computerised Accounting
21	30-06-2021 To 04-06-2021	72	Disadvantages of computerised Accounting
		73	Company Creation
		74	Accounts information ledger
		75	Group
		76	Cost centre
22	07-06-2021 To 11-06-2021	77	Accounting with inventory
		78	Stock items
		79	Stock group creation
		80	Voucher types

No of Weeks	Dates	Session	Topic
		81	Voucher entries
23	14-06-2021 To 19-06-2021	82	Profit and loss account
		83	Balance sheet
		84	Problem solving
		85	Bank reconciliation
		86	Revision
	22-06-2021 To 26-06-2021	87	Revision
		88	Revision
		89	Revision
		90	Revision
			Study Leave
	28-06-2021 To 02-07-2021		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

<b>Subject Code:</b>	<b>4A14 COM</b>
<b>Subject Name:</b>	<b>ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours Per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>CENTIL ABRAHAM K.</b>

### **COURSE OUTCOME**

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

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

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

CO 3: Explain the social issues relating to environmental pollution.

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

#### **Unit I:**

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

#### **Unit II:**

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



**Unit III:**

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

**Unit IV:**

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

**Unit V:**

Phases of disaster management-Stages: 1) Pre-disaster stage (preparedness) 2) Emergency stage 3) Post disaster stage. Institutional framework of disaster management - disaster mitigation institutions, education on disaster, community involvement in disaster management, role of media. **(20 Hours)**

**Reference:**

1. Environmental Science: Cunnigham TMH
2. Environmetal Studies: AK De & A K De, New Age International
3. Environmetal management :n K Oberoi, EXCEL BOOKS
4. Environmetal pollution Control Engineering : C S Rao, New Age International
5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan, Scitech
6. Disaster Managemen: R B Singh, Rawat Publications, New Delhi
7. Disaster Management, H K Gupta, University Press, India
8. An Overview on Natural and Man Made Disaster & their 44 Reduction: R K Bhandani, CSIR New Delhi.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>04-01-2021 To 08-01-2021</b>	04 January	<b>Study Leave</b>
		05 January	<b>II Semester University Exam</b>
		06 January	<b>II Semester University Exam</b>
		07 January	<b>II Semester University Exam</b>
		08 January	<b>II Semester University Exam</b>
<b>2</b>	<b>11-01-2021 To 15-01-2021</b>	11 January	<b>II Semester University Exam</b>
		12 January	<b>II Semester University Exam</b>
		13 January	<b>II Semester University Exam</b>
		14 January	<b>II Semester University Exam</b>
		1	<b>Module I:</b> Brief discussion on the components of the environment
<b>3</b>	<b>18-01-2021 To 22-01-2021</b>	2	Scope of environmental studies
		3	Importance of Environmental studies
		4	Environmental problems associated with the exploitation of natural resources
		5	Environmental protection
		6	Major environmental movements in India
<b>4</b>	<b>25-01-2021 To 29-01-2021</b>	7	Major environmental movements in India
		26 January	<b>Republic Day - Holiday</b>
		8	Environment protection Act 1986
		9	Environment protection Act 1986
		10	Impacts of Environment Protection Act on companies
<b>5</b>	<b>01-02-2021 To 05-02-2021</b>	11	Violation and penalties of Environment Protection Act
		12	Environment Impact Assessment
		13	Environment Protection related compliances for start - up manufacturing enterprises
		14	Revision
		15	<b>CLASS TEST - 1</b>
<b>6</b>	<b>08-02-2021 To 12-02-2021</b>	16	<b>Module II:</b> Environmental Pollution
		17	Types of environmental pollution
		18	Causes of environmental pollution
		19	Effects of environmental pollution
		20	Bhopal gas tragedy

No of Weeks	Dates	Session	Topic
7	15-02-2021 To 19-02-2021	21	Global Warming
		22	Climate Change
		23	Ozone Depletion
		24	Acid Rain
		25	Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and Control) Act 1989
8	22-02-2021 To 26-02-2021	26	Water Pollution
		27	Importance of water pollution
		28	Control and steps required to be taken by industries
		29	Control and steps required to be taken by industries
		30	Sewage treatment plant
9	01-03-2021 To 05-03-2021	31	Water treatment plant
		32	Relevance of environment legislation to business enterprises
		33	Legislation v/s Social obligation of the business
		34	Revision
		35	<b>CLASS TEST - 2</b>
10	08-03-2021 To 12-03-2021	36	<b>Module III:</b> Social issues and environment
		37	Unsustainable and sustainable development
		38	Unsustainable and sustainable development
		11 March	<b>Maha Sivarathri - Holiday</b>
		39	Urban problems related to energy
11	15-03-2021 To 19-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
12	22-03-2021 To 26-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
13	29-03-2021 To	40	Water conservation
		41	Water harvesting
			<b>Easter Vacation</b>

No of Weeks	Dates	Session	Topic
	02-04-2021		Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		42	Water harvesting
		43	Resettlement and rehabilitation of people
15	12-04-2021 To 16-04-2021	44	Environmental ethics
		45	Environmental ethics
		14 April	Vishu
		46	Waste land reclamations
		47	Consumerism and waste products
16	19-04-2021 To 23-04-2021	48	Consumerism and waste products
		49	Revision
		50	CLASS TEST - 3
		51	Module IV: Environmental hazards and disasters
		52	Meaning of Environmental hazards and disasters, types - natural hazards and disaster
17	26-04-2021 To 30-04-2021	53	Planetary hazards/disasters: Endogenous Hazards
		54	Volcanic eruption
		55	Earth quakes
		56	Landslides
		57	Exogenous Hazards: infrequent events
18	02-05-2021 To 07-05-2021	58	Cyclones
		59	Lightning
		60	Hailstorms
		61	Cumulative atmospheric hazards/disasters
		62	Floods
19	10-05-2021 To 14-05-2021	63	Droughts
		64	Heat waves
		65	Extra planetary hazards/disasters
		13 May	Eid-al-Fiter
		66	Man induced hazards and disasters
20	17-05-2021	67	Physical hazards/disaster
		68	Soil erosion

No of Weeks	Dates	Session	Topic
	<b>To 21-05-2021</b>	69	Chemical hazards/disaster
		70	<b>CLASS TEST - 4</b>
		71	<b>Module V:</b> Phases of disaster management
<b>21</b>	<b>30-06-2021 To 04-06-2021</b>	72	Pre-disaster stage (preparedness)
		73	Pre-disaster stage (preparedness)
		74	Emergency stage
		75	Emergency stage
		76	Post disaster stage
<b>22</b>	<b>07-06-2021 To 11-06-2021</b>	77	Post disaster stage
		78	Institutional framework of disaster management
		79	Disaster mitigation institutions
		80	Disaster mitigation organisations
		81	Education on disaster
<b>23</b>	<b>14-06-2021 To 19-06-2021</b>	82	Community involvement in disaster management
		83	Process of community based disaster management
		84	Advantages of community based disaster management
		85	Role of media in disaster management
		86	Role of media in disaster management
<b>24</b>	<b>22-06-2021 To 26-06-2021</b>	87	Revision
		88	<b>CLASS TEST - 5</b>
		89	Revision
		90	Previous year question paper discussion
			<b>Study Leave</b>
<b>25</b>	<b>28-06-2021 To 02-07-2021</b>		<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>

<b>Subject Code:</b>	<b>4B05 COM</b>
<b>Subject Name:</b>	<b>CORPORATE ACCOUNTING</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>108</b>
<b>Hours per Week:</b>	<b>6</b>
<b>Name of the Teacher:</b>	<b>SANVA P</b>

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

(20 Hrs)

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

(25 Hrs)

**Unit III:** Accounting for Amalgamation and reconstruction: Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method — accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) – reconstruction – types – External and Internal reconstructions – Accounting entries only.

(30 Hrs)

**Unit IV:** Liquidation of companies: Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account.

(15 Hrs)

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

(18 Hrs)

Books for Reference:

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

2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
<b>2</b>	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
		1	Issue of shares – company – types - shares - categories
		2	Ways of issue of shares
<b>3</b>	18-01-2021 To 22-01-2021	3	Procedure
		4	Issue at par - problem
		5	Issue at premium – problem
		6	Issue of two class shares - problem
		7	Under-subscription and over-subscription – first option - problem
		8	Second option - problem
<b>4</b>	25-01-2021 To 29-01-2021	9	Third option - problem
		26 January	Republic Day - Holiday
		10	Calls in arrears - methods- interest
		11	Calls in advance – interest - difference with calls in arrears - Problem
		12	Forfeiture of shares – procedure – treatment - Forfeiture of shares at par - problem
		13	Forfeiture of shares at premium - problem

No of Weeks	Dates	Session	Topic
5	01-02-2021 To 05-02-2021	14	Forfeiture of shares when over-subscription and under-subscription - problem
		15	Reissue of forfeited shares - Problem on reissue – surrender of shares
		16	Redemption of preference shares – provision – sources - treatment
		17	Problem on fresh issue at par and premium and reissue at par
		18	Problem on fresh issue at premium and reissue at premium - Problem on redemption partly paid shares
		19	Redemption out of profit and out of proceeds - problem
6	08-02-2021 To 12-02-2021	20	Issue of debentures – problem - Redemption of debentures - problem
		21	Class Test
		22	Final Accounts of Companies- new format of Balance Sheet and Profit & Loss Account
		23	Treatment of Tax – TDS, provisions
		24	Problem
		25	Treatment of Reserves and surplus, difference
7	15-02-2021 To 19-02-2021	26	Problem
		27	Treatment of Provisions
		28	Problem
		29	Note to accounts
		30	Preparation of Statement of profit and loss - problem
		31	Preparation of Statement of profit and loss - problem
8	22-02-2021 To 26-02-2021	32	Preparation of Balance Sheet - problem
		33	Preparation of Balance Sheet - problem
		34	Problem on Final accounts preparation
		35	Problem on Final accounts preparation
		36	Problem on Final accounts preparation
		37	Problem on Final accounts preparation
9	01-03-2021 To 05-03-2021	38	Profit prior to incorporation – meaning - treatment - ascertainment - format
		39	Computation of normal profit prior to incorporation
		40	Computation of Weighted time ratio - problem
		41	Computation of Sales ratio - problem
		42	Problem on computation of profit prior to incorporation
		43	Problem on computation of profit prior to incorporation
10	08-03-2021	44	Problem on computation of profit prior to incorporation



No of Weeks	Dates	Session	Topic
	To 12-03-2021	45	Problem on computation of profit prior to incorporation
		46	Class Test
		11 March	Maha Sivarathri - Holiday
		47	Amalgamation – meaning – definition – objectives – merits - demerits
		48	Types of amalgamation – in the nature of merger in the nature of purchase
11	15-03-2021 To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	49	Purchase consideration – methods
		50	
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		51	Problem on computation of purchase consideration using net payment method
		52	Net asset method - problem
		53	Share exchange method - problem
15	12-04-2021 To 16-04-2021	54	Accounting steps in books of transferor company ( purchase and merger) – journal entries
		55	Accounting treatment in books of transferee company (purchase method) – journal entries
		14 April	Vishu
		56	Problem – journal entries in both books
		57	Purchase method – journal entries in book of transferee company
		58	Problem – journal entries in both books and in to close the books of transferor company

No of Weeks	Dates	Session	Topic
<b>16</b>	<b>19-04-2021 To 23-04-2021</b>	59	Problem– journal entries in both books
		60	Problem– journal entries in both books
		61	Problem– journal entries in both books
		62	Difference between merger and purchase method , pooling of interest and purchase method – points
		63	Dissenting shareholders - problem
		64	Problem
<b>17</b>	<b>26-04-2021 To 30-04-2021</b>	65	Problem
		66	Problem
		67	External reconstruction - meaning
		68	Problem
		69	Problem
		70	Internal reconstruction – meaning – need – objectives – methods - difference
<b>18</b>	<b>02-05-2021 To 07-05-2021</b>	71	Alteration of share capital – methods – journal entry
		72	Reduction of share capital– methods – journal entry
		73	Problem
		74	Reorganisation – entry - problem
		75	Capital reduction account - problem
		76	Problem
<b>19</b>	<b>10-05-2021 To 14-05-2021</b>	77	Class Test
		78	Liquidation – meaning – difference – methods - circumstances
		79	Liquidator – functions - duties
		<b>13 May</b>	<b>Eid-al-Fiter</b>
		80	Order of payment of liabilities
		81	Statement of affairs – content - format
<b>20</b>	<b>17-05-2021 To 21-05-2021</b>	82	Problem - Statement of affairs
		83	Problem - Statement of affairs
		84	Problem - Statement of affairs
		85	List to be attached – Deficit or surplus account - format
		86	Problem on Deficit or surplus account
		87	Problem on Deficit or surplus account
<b>21</b>	<b>30-06-2021 To 04-06-2021</b>	88	Liquidators final statement of account – format – important points
		89	Method of payment during deficiency
		90	Computation of liquidators remuneration
		91	Problem on Computation of liquidators remuneration

No of Weeks	Dates	Session	Topic
		92	Liquidators final statement of account - problem
		93	Liquidators final statement of account - problem
<b>22</b>	<b>07-06-2021 To 11-06-2021</b>	94	Liquidators final statement of account - problem
		95	Class Test
		96	Accounting Standards for Financial Reporting - Objectives and uses of financial statements for users
		97	Accounting standard – objectives - advantages
		98	Role/objectives of accounting standards - Development of accounting standards in India
		99	Requirements of international accounting standards
<b>23</b>	<b>14-06-2021 To 19-06-2021</b>	100	International organizations engaged in accounting harmonization
		101	IASB
		102	FASB Role of IASB in developing IFRS
		103	IFRS adoption or convergence in India - Implementation plan in India
		104	Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements
		105	Principles of recognition, measurements, presentation and disclosure
	<b>22-06-2021 To 26-06-2021</b>	106	Class Test
		107	Revision
		108	Revision
			Study Leave
			Study Leave
	<b>28-06-2021 To 02-07-2021</b>		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

<b>Subject Code:</b>	<b>IV 4B06 COM</b>
<b>Subject Name:</b>	<b>INVESTMENT MANAGEMENT</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SRUTHI THERES ABRAHAM</b>

## **COURSE OUTCOME**

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

CO 1: Understand the concept of investment and risk.

CO2: Explain the different types of securities and their schemes

CO 3: Develop a thorough knowledge about security market, its participants and factors affecting security market

CO 4: Conduct fundamental and technical analysis of investments in the security market

CO 5: Discuss the application of Portfolio Theory, process of portfolio management and measurement of portfolio performance.

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV:**

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

### **Unit V**

**Portfolio Management Process:** Meaning and types of portfolio – Scope and Objectives of Port Folio Management - Portfolio Management Process (Theory only) [20 Hours]

### **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)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
2	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
		1	Introduction of the subject
3	18-01-2021 To 22-01-2021	2	Investment – Meaning, Definition
		3	Need and Benefits of Investment
		4	Investment alternatives
		5	Investment attributes
		6	Investment v/s speculation
4	25-01-2021 To 29-01-2021	7	Arbitrage
		26 January	Republic Day - Holiday
		8	Arbitrage
		9	Hedging
		10	Role of investment in Economic Development
5	01-02-2021 To 05-02-2021	11	Factors influencing investment
		12	Different investment avenues.
		13	Different investment avenues.
		14	Investment avenues– features

No of Weeks	Dates	Session	Topic
		15	Return – Meaning – Types
<b>6</b>	08-02-2021 To 12-02-2021	16	Types of return
		17	Risk- Meaning – Sources of Risk
		18	Types of risks
		19	Types of risks
		20	Class test
<b>7</b>	15-02-2021 To 19-02-2021	21	Introduction of the chapter
		22	Securities meaning, definition
		23	Different types of securities – Equity
		24	Equity Shares
		25	Debt Securities
<b>8</b>	22-02-2021 To 26-02-2021	26	Debt Securities
		27	Preference shares
		28	Types of preference shares
		29	Money market instruments
		30	Money market instruments
<b>9</b>	01-03-2021 To 05-03-2021	31	Government securities
		32	Derivatives- types
		33	Types of derivatives
		34	Mutual funds-Types
		35	Entities in mutual funds
<b>10</b>	08-03-2021 To 12-03-2021	36	Class test
		37	Securities Market: Participants
		38	Participants of securities market
		11 March	Maha Sivarathri - Holiday
		39	Primary Equity market
<b>11</b>	15-03-2021 To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>12</b>	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>13</b>	29-03-2021	40	Primary Equity market
		41	Methods of raising equity

No of Weeks	Dates	Session	Topic
	To 02-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
<b>14</b>	<b>05-04-2021 To 09-04-2021</b>		Easter Vacation
			Easter Vacation
			Easter Vacation
		42	Methods of raising equity
		43	Stock invest
<b>15</b>	<b>12-04-2021 To 16-04-2021</b>	44	Stock invest
		45	Book building
		<b>14 April</b>	<b>Vishu</b>
		46	Process of book building
		47	Secondary equity market
<b>16</b>	<b>19-04-2021 To 23-04-2021</b>	48	Secondary equity market
		49	Procedure for buying and selling securities
		50	Procedure for buying and selling securities
		51	Listing of securities
		52	Functions of stock exchange
<b>17</b>	<b>26-04-2021 To 30-04-2021</b>	53	SEBI
		54	Guidelines of SEBI
		55	Types of orders online trading
		56	BSE and NSE
		57	Sensex and Nifty
<b>18</b>	<b>02-05-2021 To 07-05-2021</b>	58	Security Analysis
		59	Fundamental analysis
		60	Steps in Fundamental analysis
		61	Industry analysis
		62	Factors influencing growth of industry
<b>19</b>	<b>10-05-2021 To 14-05-2021</b>	63	Company analysis
		64	Factors influencing company analysis
		65	Advantage of fundamental analysis
		<b>13 May</b>	<b>Eid-al-Fiter</b>
		66	Disadvantages of company analysis
<b>20</b>	<b>17-05-2021 To 21-05-2021</b>	67	Technical analysis
		68	Assumptions of technical analysis
		69	Basic principles of technical analysis
		70	Tools and techniques in technical analysis
		71	Stock chart or price chart

No of Weeks	Dates	Session	Topic
21	30-06-2021 To 04-06-2021	72	Line chart
		73	Bar chart
		74	Japanese candlestick chart
		75	Chart packets or pattern analysis
		76	Continuation pattern
22	07-06-2021 To 11-06-2021	77	Class test
		78	Meaning
		79	types of portfolio
		80	Scope of portfolio management
		81	Objectives of portfolio management
23	14-06-2021 To 19-06-2021	82	Portfolio Management Process
		83	Portfolio Management Process
		84	Portfolio Management Process
		85	Portfolio Management Process
		86	Portfolio Management Process
	22-06-2021 To 26-06-2021	87	Portfolio Management Process
		88	Class test
		89	Revision
		90	Revision
			Study Leave
	28-06-2021 To 02-07-2021		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam



<b>Subject Code:</b>	<b>4C04 COM</b>
<b>Subject Name:</b>	<b>CORPORATE LAW AND BUSINESS REGULATIONS</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of the Teacher:</b>	<b>SAPNA JOHN</b>

## SYLLABUS

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

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

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

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

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

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

### Books for Reference:

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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
<b>2</b>	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
<b>3</b>	18-01-2021 To 22-01-2021	1	Companies Act 2013 – Introduction
		2	Company – definitions and features
		3	Classification
		4	Authorities of company law
<b>4</b>	25-01-2021 To 29-01-2021	5	Formation of company
		<b>26 January</b>	<b>Republic Day - Holiday</b>
		6	Promotion
		7	Types of promoters
<b>5</b>	01-02-2021 To 05-02-2021	8	Functions of promoters
		9	Incorporation
		10	Raising of capital
		11	Commencement of business
<b>6</b>	08-02-2021 To 12-02-2021	12	Lifting corporate veil
		13	Memorandum of Association
		14	Contents
		15	Alteration of memorandum
<b>7</b>	15-02-2021 To 19-02-2021	16	Articles of Association
		17	Alteration of articles
		18	Contents
		19	Differences between memorandum and articles
<b>8</b>	22-02-2021 To 26-02-2021	20	Doctrine of ultra vires
		21	Prospectus
		22	Types
		23	Contents
<b>9</b>	01-03-2021	24	Misstatement in prospectus
		25	Remedies for misstatement in prospectus

No of Weeks	Dates	Session	Topic
	To 05-03-2021	26	Members of company
		27	Acquiring membership
<b>10</b>	08-03-2021 To 12-03-2021	28	<i>Class test</i>
		29	<i>Revision</i>
		30	<i>Revision</i>
		<b>11 March</b>	<b>Maha Sivarathri - Holiday</b>
<b>11</b>	15-03-2021 To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>12</b>	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>13</b>	29-03-2021 To 02-04-2021	31	Termination of membership
		32	Rights of member
			Easter Vacation
			Easter Vacation
			Easter Vacation
<b>14</b>	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		33	Duties of member
<b>15</b>	12-04-2021 To 16-04-2021	34	Obligations of member
		35	Appointment of directors
		<b>14 April</b>	<b>Vishu</b>
		36	Qualifications
<b>16</b>	19-04-2021 To 23-04-2021	37	Disqualifications
		38	Retirements of directors
		39	Removal of directors
		40	Director identification number
<b>17</b>	26-04-2021 To 30-04-2021	41	Company meetings
		42	Meeting of directors
		43	Meeting of shareholders
		44	Class meeting

No of Weeks	Dates	Session	Topic
18	02-05-2021 To 07-05-2021	45	Meetings of creditors and debenture holders
		46	Requisites of a valid meeting
		47	Notice
		48	Chairman
19	10-05-2021 To 14-05-2021	49	Quorum
		50	Voting
		51	Class test
		13 May	Eid-al-Fiter
20	17-05-2021 To 21-05-2021	52	Resolutions
		53	Types of resolution
		54	Winding up
		55	Modes of winding up
21	30-06-2021 To 04-06-2021	56	Voluntary winding up
		57	Conditions for voluntary winding up
		58	Duties of secretaries
		59	Winding up by the tribunal
22	07-06-2021 To 11-06-2021	60	Grounds for winding up by the tribunal
		61	Powers of tribunal
		62	Conditions and provisions
		63	Consequences of winding up
23	14-06-2021 To 19-06-2021	64	Liquidator
		65	Rights of liquidator
		66	Duties of liquidator
		67	Powers of liquidator
	22-06-2021 To 26-06-2021	68	Class test
		69	Revision
		70	Revision
		71	Revision
		72	Revision
	28-06-2021 To 02-07-2021		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam