

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 - VI

ACADEMIC YEAR - (2020-21)

VI Semester B Com Finance (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B15 COM Management Accounting	Stephy Emmanuel	05
2.	6816 COM (CORE - XVI) International Business	Nishamol NV	05
3.	6B18 COM Financial Markets & Services	Sruthi Theres Abraham	03
4.	6B17 COM Modern Banking	Anju K Paulose	05
5.	6B19 COM Corporate Tax Planning	Sanva P	05
	Class In-charge	Nishamol NV	

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	6B15 COM Management Accounting	6816 COM (CORE - XVI) International Business	6B18 COM Financial Markets & Services	6B17 COM Modern Banking	6B19 COM Corporate Tax Planning
2	6816 COM (CORE - XVI) International Business	6B17 COM Modern Banking	6B15 COM Management Accounting	6B19 COM Corporate Tax Planning	Project
3	6B19 COM Corporate Tax Planning	6B15 COM Management Accounting	6B17 COM Modern Banking	6816 COM (CORE - XVI) International Business	6B18 COM Financial Markets & Services
4	6B17 COM Modern Banking	6816 COM (CORE - XVI) International Business	6B19 COM Corporate Tax Planning	6B15 COM Management Accounting	Project
5	6B18 COM Financial Markets & Services	6B17 COM Modern Banking	6B19 COM Corporate Tax Planning	6816 COM (CORE - XVI) International Business	6B15 COM Management Accounting

Subject Code:	6B15 COM
Subject Name:	MANAGEMENT ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	STEPHY EMMANUAL

Objectives of the Course:

To acquaint the students with different methods involved in Cost Accounting system.
To provide the students an understanding about the use of financial and cost accounting data, for planning, control and managerial decision making.

Module I

Introduction to Management Accounting – Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.

(5 hours)

Module II

Analysis and interpretations of financial statements – concepts, types of analysis, tools of analysis [Comparative Financial statements, Common- size Financial statements, Trend analysis]- Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity ratio, Solvency ratios, Activity ratios, Profitability ratios and Market test ratios (construction of final accounts are not expected]

(30 hours)

Module III

Cash flow statements – Concepts, Definitions, Uses and Preparation of Cash Flow Statement (in vertical form only)

(10 hours)

Module IV

Marginal Costing: - Concept, Definitions-Features-CVP Analysis- B.E.P- P/V Ratio- Simple BEP Chart – Managerial uses of Marginal Costing (Price fixation, Make or buy decisions, key factor)

(20 hours)

Module V

Budgetary control – Concepts, Objectives, Classification of budgets- Preparation of Cash and Flexible budgets – Installing and administering budgetary control

(15 hours)

Module VI

Standard Costing – Definition- Uses and limitations - Procedure for setting standards – Analysis of variances – Material Cost Variance - Material Price and Material Usage Variance – Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance (Mix and Yield variance excluded)

(10 hours)

References

1. Management Accounting : Sharma R.K &SasiGuptha
2. Management Accounting : N.M Singhvi&Bodhan Wale
3. Management Accounting : RSN Pillai &Bhagavathi
4. Management Accounting : S.K. Guptha& R.K Sharma.
5. Management Accounts : S N. Maheswari
6. Management Accounts : S.P. Guptha

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module I - Introduction to Management Accounting
		2	Meaning , definition and objectives of Management Accounting
		3	Uses and Scope of Management Accounting
		4	Management accounting Vs financial accounting
		5	Management accounting Vs cost accounting
2	23-11-2020 To 27-11-2020	6	Previous Year Question Paper Discussion
		7	CLASS TEST
		8	Module II - Analysis and interpretations of financial statements
		9	Concept of analysis and interpretations of financial statements
		10	Types of analysis and interpretations of financial statements

No of Weeks	Dates	Session	Topic
3	30-11-2020 To 04-12-2020	11	Procedure of financial analysis
		12	Tools of analysis and interpretations of financial statements
		13	Comparative financial statements,
		14	Practical problems workout
		15	Practical problems workout
4	07-12-2020 To 11-12-2020	16	Common- size financial statements
		17	Practical problems workout
		18	Practical problems workout
		19	Trend analysis
		20	Practical problems workout
5	14-12-2020 To 18-12-2020	21	Ratio analysis
		22	Concepts of ratio analysis
		23	Definition of ratio analysis
		24	Advantages of ratio analysis
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	Limitations of ratio analysis
		26	Types of ratio analysis
		27	Current ratio
		28	Practical problems workout
		29	Liquidity ratio
8	04-01-2021 To 08-01-2021	30	Practical problems workout
		31	Solvency ratios
		32	Practical problems workout
		33	Profitability ratios
		34	Practical problems workout
9	11-01-2021 To 15-01-2021	35	Market test ratios
		36	Practical problems workout
		37	Practical problems workout
		38	Practical problems workout
		39	Previous Year Question Paper Discussion
10	18-01-2021 To	40	CLASS TEST
		41	Module III - Cash flow statements
		42	Concepts of cash flow statements

No of Weeks	Dates	Session	Topic
	22-01-2021	43	Definitions of cash flow statements
		44	Uses of cash flow statements
11	25-01-2021 To 29-01-2021	45	Preparation of Cash Flow Statement
		26 January	Republic Day - Holiday
		46	Practical problems workout
		47	Previous Year Question Paper Discussion
		48	CLASS TEST
12	01-02-2021 To 05-02-2021	49	Module IV- Marginal Costing
		50	Concept and definitions of marginal costing
		51	Features of marginal costing
		52	Managerial uses of Marginal Costing
		53	Price fixation
13	08-02-2021 To 12-02-2021	54	Practical problems workout
		55	Make or buy decisions
		56	Practical problems workout
		57	key factor
		58	Practical problems workout
14	15-02-2021 To 19-02-2021	59	CVP Analysis
		60	Elements of CVP Analysis
		61	B.E.P
		62	Calculation of B.E.P
		63	Practical problems workout
15	22-02-2021 To 26-02-2021	64	P/V Ratio
		65	Uses of P/V ratio
		66	Practical problems workout
		67	Simple BEP Chart
		68	Practical problems workout
16	01-03-2021 To 05-03-2021	69	Previous Year Question Paper Discussion
		70	CLASS TEST
		71	Module V- Budgetary control
		72	Concepts and objectives of budgetary control
		73	Installing and administering budgetary control
17	08-03-2021 To 12-03-2021	74	Preparation of Cash and Flexible budgets
		75	Practical problems workout
		76	Practical problems workout
		77	Previous Year Question Paper Discussion
		11 March	Maha Sivarathri - Holiday

No of Weeks	Dates	Session	Topic
18	15-03-2021 To 19-03-2021	78	CLASS TEST
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Module VI - Standard Costing
19	22-03-2021 To 26-03-2021	80	Definition- Uses and limitations
		81	Procedure for setting standards
		82	Analysis of variances
		83	Material Cost Variance , Material Price variance, Material Usage Variance
		84	Practical problems workout
20	22-03-2021 To 26-03-2021	85	Practical problems workout
		86	Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance
		87	Practical problems workout
		88	Practical problems workout
		89	Previous Year Question Paper Discussion
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	CLASS TEST
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6816 COM (CORE - XVI)
Subject Name:	INTERNATIONAL BUSINESS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Nishamol NV

Module 1:

International Business: international Business: - Meaning -Drivers - evolution strategies of going international; - Globalization: Meaning -Features - Significance - Benefits – problems /limitations - Forms & Stages of Globalization; - MNC: - Meaning - Nature - Goals defense & Critics.

[20 Hours]

Module II:

International Trade: International Trade: Meaning -Benefit's - Limitations –Foreign Trade Policies - Outward & Inward (Brief Outline only) - Barriers to Trade - International Trade Agreements - Types; - WTO & its role; - Integration Between Countries - levels - impact - Growth of Trading Blocks - Major Trading Blocks - Merits & Limitations.

[20 Hours]

Module III: India's Foreign Trade: India's Foreign Trade Policy - Role of RBI in Foreign trade EXIM Policy - Export Promotion Schemes - EPZ - F-OU - SEZ - ECGC - EXIM Bank - EIC- Documentation in International trade: - Export Trade Documents: - commercial documents - Transport Documents - Financial documents - Government Documents; - Export Declaration Forms - Certification of origin - UPCDC Norms.

[20 Hours]

Module IV: International Finance: International Finance: Nature - Environment of International Finance - Foreign Exchange (FoREx) Market - participants - Types of transactions - Financial instruments; - Exchange Rate theories (PPP- IFE - IRP); - Forex Risk Forex Risk Management –Techniques (Brief Outline only)

[22 Hours]

Module V: Financing International operations: Financing International operations - FDI -Meaning - Definition –Strategies- Modes of FDI Investment - Benefits & Costs.

[8Hours]

References:

1. International Business :Aswathappa ..
2. International Business : Francis Cherunilam
3. International Financial Management : Kevin
4. InternationalMarketing : Larceny & Bhattacharya
5. International Business :p. Subba Rao, Himalaya publishing House, New Delhi
6. International Business :V K Bhalla and S Shiva RamuAn Delhi

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module 1: International Business- Meaning
		2	Features of International Business
		3	Drivers of International Business
		4	Evolution strategies of going international
		5	Risks of International Business
2	23-11-2020 To 27-11-2020	6	Globalization: Meaning, Features of Globalization
		7	Significance Globalization,
		8	Benefits of Globalization and Problems of Globalization
		9	Measures taken by Govt. of India to globalise Indian economy
		10	Forms & Stages of Globalization
3	30-11-2020 To 04-12-2020	11	Forms & Stages of Globalization
		12	MNC: - Meaning
		13	Nature of MNC
		14	Factors responsible for the growth of MNC
		15	Benefits of MNC
4	07-12-2020 To 11-12-2020	16	Demerits of MNC
		17	Goals defense & Critics.
		18	Class test
		19	Module 2: International Trade: Meaning
		20	Benefits and limitations of international trade
5	14-12-2020 To 18-12-2020	21	Foreign Trade Policies
		22	Outward & Inward (Brief Outline only)
		23	Barriers to Trade
		24	Non- tariff barriers to trade
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	International Trade Agreements
		26	Types of International Trade Agreements
		27	Basic principles of multi-lateral trade agreements
		28	International Trade Agreements-Merits & demerits

No of Weeks	Dates	Session	Topic
		29	GATT
8	04-01-2021 To 08-01-2021	30	WTO
		31	Functions of WTO
		32	Integration Between Countries - levels
		33	Growth of Trading Blocks - Major Trading Blocks
		34	Merits & Limitations- trading block
9	11-01-2021 To 15-01-2021	35	Class test
		36	Module 3 : India's Foreign Trade
		37	Role of RBI in Foreign trade
		38	EXIM Policy
		39	Export Promotion Schemes
10	18-01-2021 To 22-01-2021	40	EPZ
		41	EOU
		42	SEZ
		43	ECGC
		44	EXIM Bank
11	25-01-2021 To 29-01-2021	45	EIC
		26 January	Republic Day - Holiday
		46	Documentation in International trade
		47	Commercial documents
		48	Financial documents
12	01-02-2021 To 05-02-2021	49	Export Declaration Forms
		50	Government Documents
		51	Certification of origin
		52	UPCDC Norms
		53	Class test
13	08-02-2021 To 12-02-2021	54	Module 4 : International Finance
		55	Nature of International Finance
		56	Environment of International Finance
		57	Foreign Exchange (FoREx) Market
		58	Foreign Exchange (FoREx) Market-Features
14	15-02-2021 To 19-02-2021	59	Foreign Exchange (FoREx) Market –Importance
		60	Participants in Foreign Exchange (FoREx) Market
		61	Types of transactions of Foreign Exchange (FoREx) Market
		62	Exchange Rate
		63	Exchange Rate theories
15	22-02-2021	64	PPP

No of Weeks	Dates	Session	Topic
	To 26-02-2021	65	IFE
		66	IFE
		67	IRP
		68	IRP
16	01-03-2021 To 05-03-2021	69	Forex Risk : Meaning
		70	Forex Risk Management : Meaning
		71	Forex Risk Forex Risk Management – techniques
		72	Forex Risk Forex Risk Management – techniques
		73	Internal Technique
17	08-03-2021 To 12-03-2021	74	External technique
		75	Foreign Exchange Exposure
		76	Hedging
		77	Techniques of hedging
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Class test
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	
19	22-03-2021 To 26-03-2021	80	Module 5: Financing International operations
		81	Financing International operations – features
		82	FDI -Meaning - Definition
		83	FDI – Features
		84	Strategies of FDI
20	22-03-2021 To 26-03-2021	85	Modes of FDI Investment
		86	FDI - Benefits & Costs
		87	Class test
		88	Question paper discussion
		89	Revision
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Revision
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave

No of Weeks	Dates	Session	Topic
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B19 COM
Subject Name:	CORPORATE TAX PLANNING
No. of Credits:	03
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	SANVA P

Module I

Tax planning, Tax management, Tax evasion, Tax avoidance. Corporate tax in India - Types of companies - Residential status of companies and tax incidence - Tax liability and Minimum Alternate Tax- Tax on distributed profits [12 Hours]

Module II

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization - Tax planning with reference to financial management decision -Capital structure, dividend including deemed dividend and bonus shares - Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace- Tax planning with reference to employees' remuneration - Tax planning with reference to sale of scientific research assets - Tax planning with reference to receipt of insurance compensation - Tax planning with reference to distribution of assets at the time of liquidation [40 Hours]

Module III

Special provisions relating to non-residents - Double taxation relief - Provisions regulating transfer pricing - Advance rulings [15 Hours]

Module IV

Tax planning with reference to business restructuring – Amalgamation – Demerger- Slump sale- Conversion of sole proprietary concern/partnership firm into company - Transfer of assets between holding and subsidiary companies [23 Hours]

References:

1. Singhania, Vinod K., KapilSinghania and Monica Singhania, "Direct Taxes Planningand Management", Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish., and Ravi Gupta, "Corporate Tax Planning and Management" , BharatLaw House, Delhi.
3. Pagare, Dinkar., "Direct Tax Planning and Management" , Sultan Chand and sons,New Delhi.
4. Goyal, S.P., "Direct Tax planning", SahityaBhawan, Agra.
5. Acharya, Shuklendra and M.G. Gurha, "Tax Planning under Direct Taxes" , ModernLaw Publication, Allahabad.
6. Mittal, D.P., "Law of Transfer Pricing" ,Taxmann Publications Pvt. Ltd., New Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Jodhpur.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Tax evasion - common practices - reasons
		2	Tax avoidance - implications
		3	Tax planning – objectives - characteristics – importance – factors - limitations
		4	Tax management - aspects
		5	Difference between tax management , tax planning tax evasion and tax avoidance
2	23-11-2020 To 27-11-2020	6	Company - Types
		7	Residential status of companies and tax incidence
		8	Problem on computation of tax liability of companies
		9	Tax liability and Minimum Alternate Tax- Tax on distributed profits.
		10	Problem on MAT and distributable profit
3	30-11-2020 To 04-12-2020	11	Problem on computation of tax liability of company
		12	Class Test
		13	Tax planning with reference to setting up of a new business - Location of business
		14	Tax planning in respect of nature of business – tea coffee and rubber
		15	Tax planning for Hotels , hospitals
4	07-12-2020 To 11-12-2020	16	Tax planning for Generation and distribution of power
		17	Tax planning for Business of infrastructure facility
		18	Tax planning for Natural gas
		19	Tax planning for eligible business
		20	Tax planning for business of plying , hiring or leasing goods carriage
5	14-12-2020 To 18-12-2020	21	Tax planning relating to shipping business
		22	Problem on Tonnage taxation system
		23	Tax planning in respect of various form of business
		24	Tax planning with reference to financial management decision - Capital structure - theory
6	21-12-2020	21 December	Christmas Vacation

No of Weeks	Dates	Session	Topic
	To 25-12-2020	22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas Vacation
7	28-12-2020 To 01-01-2021	25	Problem on capital structure decision
		26	Problem on capital structure decision
		27	Problem on capital structure decision
		28	Dividend – concept - types of dividend
		29	Various sections in tax aspect relating to dividend distribution
8	04-01-2021 To 08-01-2021	30	Tax planning and various tax aspects in connection with dividend distribution
		31	Problem on computation of taxable portion of dividend
		32	Bonus shares - concept
		33	Tax planning relating to bonus shares
		34	Tax aspect of bonus shares
9	11-01-2021 To 15-01-2021	35	Tax planning with reference to specific management decisions
		36	Tax planning regarding Make or buy –concept - factors - decision
		37	Problem on decision regarding make or buy
		38	Problem on decision regarding make or buy
		39	Problem on decision regarding make or buy
10	18-01-2021 To 22-01-2021	40	Tax planning regarding Own or lease – factors - decision
		41	Problem on decision regarding own or lease
		42	Problem on decision regarding own or lease
		43	Problem on decision regarding own or lease
		44	Tax planning regarding Repair or replace - theory – factors - decision
11	25-01-2021 To 29-01-2021	45	Problem on Repair or replace
		26 January	Republic Day - Holiday
		46	Problem on Repair or replace
		47	Tax planning with reference to employees’ remuneration
		48	Tax planning for employer
12	01-02-2021 To	49	Future benefit
		50	Present benefit
		51	Perquisites

No of Weeks	Dates	Session	Topic
	05-02-2021	52	Tax planning for employee
		53	Problem on tax planning relating to remuneration
13	08-02-2021 To 12-02-2021	54	Problem on tax planning relating to remuneration
		55	Tax planning with reference to sale of scientific research assets
		56	Problem on sale of asset used for scientific research
		57	Problem on sale of asset used for scientific research
		58	Tax planning with reference to receipt of insurance compensation
14	15-02-2021 To 19-02-2021	59	Problem on computation of capital gain
		60	Tax planning with reference to distribution of assets at the time of liquidation - exemption
		61	Capital gain in hands of shareholders – problem
		62	Class test
		63	Special provisions relating to non-residents
15	22-02-2021 To 26-02-2021	64	Sec 115C – Sec115F
		65	Sec 115G – Sec115 I
		66	Double taxation relief
		67	Important points and various sections
		68	Computation of amount of relief
16	01-03-2021 To 05-03-2021	69	Problem on double taxation relief
		70	Transfer pricing
		71	Transfer pricing agreement
		72	Provisions regulating transfer pricing
		73	Advance rulings – origination - AAR
17	08-03-2021 To 12-03-2021	74	Definition of different terms
		75	Sec 245 N to Sec 245R
		76	Sec 245 S to Sec 245V
		77	Class test
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Tax planning with reference to business restructuring – Amalgamation – tax incentives to amalgamating company
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Tax incentives to shareholders amalgamating company and amalgamated company

No of Weeks	Dates	Session	Topic
19	22-03-2021 To 26-03-2021	80	Tax planning - consequences
		81	Problem on determination of amalgamation
		82	Demerger – definition – various explanation
		83	Tax incentives to shareholders of demerged company, demerged company and resulting company
		84	Slump sale
20	22-03-2021 To 26-03-2021	85	Problem on slump sale
		86	Conversion of sole proprietary concern/partnership firm into company
		87	Transfer of assets between holding and subsidiary companies
		88	Class test
		89	Revision
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Revision
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B18 COM
Subject Name:	FINANCIAL MARKETS & SERVICES
No. of Credits:	3
No. of Contact Hours:	54
Hours Per Week:	3
Name of the Teacher:	Sruthi Theres Abraham

Objectives of the Course:

To familiarize the students with the constituents of financial market, their interactions and the services provided by them.

Module I

Indian Financial System: Structure - Role of financial system in economic development - Financial markets and instruments **[4Hours]**

Module II

Money Market - Meaning - functions and components - Call money market - Treasury bill - Commercial bills - Commercial papers - Certificate of Deposits **[12Hours]**

Module III

Capital Market - Meaning - Primary and Secondary market - Stock exchange – Functions Dematerialization and Depository services **[13 hours]**

Module IV

Financial Services - meaning - nature and scope - Types - Merchant banking - Meaning, objectives and functions - Mutual funds - Meaning, objectives and types of schemes - Credit rating - Meaning, functions and major agencies (CRISIL,ICRA,CARE) - Factoring - Meaning, objectives and mechanism - Venture Capital - meaning, features, funding pattern **[25Hours]**

Reference:

1. Financial Institutions & Markets: I.M. Bhole.
2. Marketing of Financial Services: V.A Avdhani.
3. Investment Management: V.K Bhalla.
4. Indian Financial System: Vasant Desai
5. A profile of Indian Capital Market: Vinayakan.
6. Financial Markets & Services: Gordon and Nataraja

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module I: Indian Financial System and its structure
		2	Role of financial system in economic development
		3	Financial markets and instruments
2	23-11-2020 To 27-11-2020	4	CLASS TEST - 1
		5	Module II: Money Market and its meaning
		6	Functions of money market
3	30-11-2020 To 04-12-2020	7	Components of money market
		8	Call money market
		9	Treasury bill
4	07-12-2020 To 11-12-2020	10	Commercial bills
		11	Types of commercial bills
		12	Commercial papers
5	14-12-2020 To 18-12-2020	13	Certificate of Deposits
		14	Defects of Indian money market
		15	Recent developments in Indian money market
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	16	CLASS TEST - 2
		17	Module III: Capital Market and its meaning
		18	Characteristic of capital market
8	04-01-2021 To 08-01-2021	19	Functions of capital market
		20	Difference between money market and capital market
		21	Importance of capital market
9	11-01-2021 To 15-01-2021	22	Components of capital market Primary and Secondary market
		23	Primary market - methods of raising fund in the primary market
		24	New financial instrument in the capital market
10	18-01-2021	25	Secondary market - stock exchange
		26	Listing of securities

No of Weeks	Dates	Session	Topic
	To 22-01-2021	27	Dematerialization and its functions
11	25-01-2021	28	Depository services
	To	26 January	Republic Day - Holiday
	29-01-2021	29	CLASS TEST - 3
12	01-02-2021	30	Module IV: Financial Services and its meaning
	To	31	Nature of financial services
	05-02-2021	32	Scope of financial services
13	08-02-2021	33	Types of financial services
	To	34	Merchant banking and its meaning
	12-02-2021	35	Objectives and functions merchant banking
14	15-02-2021	36	Functions merchant banking
	To	37	Mutual funds and its meaning and objectives
	19-02-2021	38	Types of mutual fund schemes
15	22-02-2021	39	Importance of mutual funds
	To	40	Credit rating and its meaning and functions
	26-02-2021	41	Major agencies of credit rating CRISIL
16	01-03-2021	42	ICRA
	To	43	CARE
	05-03-2021	44	Advantages of credit rating
17	08-03-2021	45	Factoring and its meaning and objectives
	To	46	Functions of factoring
	12-03-2021	11 March	Maha Sivarathri - Holiday
18	15-03-2021	47	Mechanism of factoring
	To		VI Semester UG Internal Exam
	19-03-2021		VI Semester UG Internal Exam
			VI Semester UG Internal Exam
19	22-03-2021	48	Advantages and limitations of factoring
	To	49	Venture Capital and its meaning and features
	26-03-2021	50	Funding pattern
20	22-03-2021	51	Types of venture capitalists
	To	52	CLASS TEST - 4
	26-03-2021	53	Revision
21	29-03-2021	29 March	Talent Hunt
		54	Previous year question paper discussion

No of Weeks	Dates	Session	Topic
	To 02-04-2021	31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B17 COM
Subject Name:	Modern Banking
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	Anju k Paulose

Objectives:

To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practices.

Module I

Structure of Indian Banking System – Commercial banks-functions Balance sheet of a commercial bank – Principles -Safety, Liquidity, Profitability, Diversification of risks-Conflict between liquidity and profitability-Multiple Credit Creation: Process and Limitations
[20 Hours]

Module II

Reserve Bank of India - Constitution – Functions –Monetary and Non Monetary Promotional and Regulatory-Methods of credit control Quantitative and Qualitative methods. [15 Hours]

Module III

Banker and customer – General and special relationship – Debtor and Creditor – Bailor and Bailee, Principal and Agent, Trustee and Beneficiary – Rights– Lien, Set off, appropriation, interest and charges and Law of Limitation - Obligations– Honour Cheques, Maintain Secrecy – Opening of Bank Account – General Precaution to be taken by a Bank – closing of bank account - Negotiable Instruments – Promissory Note, Bill of Exchange, Cheque – Features – Crossing – types – Endorsement – types.

[25 Hours]

Module IV

Loans and advances – Principles of sound lending – Forms of advance – Loan, cash credit, overdraft, discounting– Modes of creating charge- lien, pledge, hypothecation, Mortgage-Assignment -Reverse mortgage –Guarantee.

[15 Hours]

Module V:

Technology in Banking: Need and importance –Virtual banking-ATM, Credit card, Debit card, TeleBanking- internet banking, SWIFT (Society for Worldwide Inter-bank Financial Tele communication),

Concept of Core Banking – Universal banking

[15 Hours]

Reference:

1. Banking Theory and Practice - K.C Shekar
2. A Text book of banking - M. Radhaswamy & S.V. Vasudevan
3. Banking: Law and Practice - P.N. Varshney
4. Banking Law and Practice K P M Sundaram and P N Varshney— Sultan chand & Sons
5. Banking: Law and practice in India - Maheshwari
6. Banking and financial system - Vasant Desai
7. Modern Banking - K.P.M.Sundaram and E.N.Sundaram, Sultan Chand & Sons, New Delhi.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module 1 : Introduction of Banking
		2	Structure of Indian Banking System
		3	Development banks
		4	Apex Banks
		5	Commercial banks-functions
2	23-11-2020	6	Conventional function

No of Weeks	Dates	Session	Topic
	To 27-11-2020	7	Innovative function
		8	Balance sheet of a commercial bank
		9	Principle of investment policy
		10	Safety, Liquidity, Profitability
3	30-11-2020 To 04-12-2020	11	Diversification of risk
		12	Conflict between liquidity and Profitability
		13	Multiple Credit Creation
		14	Multiple Credit Creation process
		15	Credit Creation limitations
4	07-12-2020 To 11-12-2020	16	Module 2 : Reserve Bank of India
		17	Constitution of RBI
		18	Monetary and Non Monetary function
		19	Promotional functions
		20	Regulatory authorities of RBI
5	14-12-2020 To 18-12-2020	21	Methods of credit control
		22	Quantitative methods
		23	Qualitative methods
		24	Class Test
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	Module 3: Banker and customer
		26	General relationship
		27	Special relationship
		28	Debtor and Creditor
		29	Bailor and Bailee
8	04-01-2021 To 08-01-2021	30	Principal and Agent
		31	Trustee and Beneficiary
		32	Rights– Lien
		33	Set off
		34	Appropriation
9	11-01-2021 To 15-01-2021	35	Interest and charge
		36	Law of Limitation
		37	Obligations–Honour Cheque
		38	Maintaining Secrecy

No of Weeks	Dates	Session	Topic
		39	Opening of Bank Account
10	18-01-2021 To 22-01-2021	40	General Precaution to be taken by a Bank
		41	Closing of bank account
		42	Negotiable Instruments
		43	Promissory Notes
		44	Bill of Exchange
11	25-01-2021 To 29-01-2021	45	Cheques
		26 January	Republic Day - Holiday
		46	Crossing
		47	General crossing
		48	Specific crossing
12	01-02-2021 To 05-02-2021	49	Endorsement
		50	Kinds of Endorsement
		51	Types of endorsement
		52	Module 4: Loans and advances
		53	Principles of sound lending
13	08-02-2021 To 12-02-2021	54	Forms of advances
		55	Loans
		56	Cash credit
		57	Overdraft
		58	Discounting of Bill of Exchange
14	15-02-2021 To 19-02-2021	59	Modes of creating charge
		60	Lien
		61	Hypothecation
		62	Mortgage
		63	Assignment
15	22-02-2021 To 26-02-2021	64	Pledge
		65	Guarantee
		66	Reverse mortgage
		67	Class Test
		68	Module 5: Technology in Banking
16	01-03-2021 To 05-03-2021	69	Need and importance
		70	Virtual banking
		71	ATM
		72	Debit card
		73	Credit card
17	08-03-2021 To	74	Tele banking
		75	Internet banking

No of Weeks	Dates	Session	Topic
	12-03-2021	76	Seminar
		77	Seminar
		11 March	MahaSivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Seminar
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	SWIFT
19	22-03-2021 To 26-03-2021	80	Universal banking
		81	Importance of universal banking
		82	Concept of core banking
		83	Impotence of core banking
		84	Revision
20	22-03-2021 To 26-03-2021	85	Revision
		86	Revision
		87	Question paper discussion
		88	Question paper discussion
		89	Revision
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Revision
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin