

**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 Co Operation**

**(2018 – 21)**

**SEMESTER -VI**

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

## VI Semester B.Com Computer Application (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B15 COM- MANAGEMENT ACCOUNTING	Jithesh Mon Mullol	05
2.	6B16 COM- INTERNATIONAL BUSINESS	Neethu A E	05
3.	6B17 COM- MODERN BANKING	Anju K Paulose	05
4.	6B18 COM- FINANCIAL MARKETS & SERVICES	Jeo Jose	03
5.	6B19 COM- CO-OPERATIVE ACCOUNTING AND LEGISLATIONS	Neethu A E, Sapna John	05
6.	6B20 COM- PROJECT		02
	<b>Name of Class In charge</b>	Anju K Paulose	

### 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	6B17 COM- Modern Banking	6B16 COM- International Business	6B19 COM- Co-Operative Accounting And Legislations	6B15 COM- Management Accounting	6B19 COM- Co-Operative Accounting And Legislations
2	6B15 COM- Management Accounting	6B18 COM- Financial Markets & Services	6B16 COM- International Business	6B19 COM- Co-Operative Accounting And Legislations	6B17 COM- Modern Banking
3	6B17 COM- Modern Banking	6B19 COM- Co-Operative Accounting And Legislations	6B18 COM- Financial Markets & Services	6B15 COM- Management Accounting	6B16 COM- International Business
4	6B15 COM- Management Accounting	6B16 COM- International Business	6B17 COM- Modern Banking	6B19 COM- Co-Operative Accounting And Legislations	6B18 COM- Financial Markets & Services
5	6B19 COM- Co-Operative Accounting And Legislations	6B17 COM- Modern Banking	6B15 COM- Management Accounting	6B20 COM- Project	6B20 COM- Project

<b>Subject Code:</b>	<b>6B15 COM</b>
<b>Subject Name:</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>JITHESH MON MULLOL</b>

### **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	<b>Module I-</b> 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	<b>Module II</b> - Analysis and interpretations of financial statements
		9	Concept of analysis and interpretations of financial statements
		10	Types of analysis and interpretations of financial statements
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

No of Weeks	Dates	Session	Topic
<b>4</b>	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
<b>5</b>	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
<b>6</b>	21-12-2020 To 25-12-2020	21 December	<b>Christmas Vacation</b>
		22 December	<b>Christmas Vacation</b>
		23 December	<b>Christmas Vacation</b>
		24 December	<b>Christmas Vacation</b>
		25 December	<b>Christmas</b>
<b>7</b>	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
<b>8</b>	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
<b>9</b>	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
<b>10</b>	18-01-2021 To 22-01-2021	40	CLASS TEST
		41	<b>Module III</b> - Cash flow statements
		42	Concepts of cash flow statements
		43	Definitions of cash flow statements
		44	Uses of cash flow statements
<b>11</b>	25-01-2021 To 29-01-2021	45	Preparation of Cash Flow Statement
		26 January	<b>Republic Day - Holiday</b>
		46	Practical problems workout
		47	Previous Year Question Paper Discussion

No of Weeks	Dates	Session	Topic
		48	CLASS TEST
<b>12</b>	01-02-2021 To 05-02-2021	49	<b>Module IV- Marginal Costing</b>
		50	Concept and definitions of marginal costing
		51	Features of marginal costing
		52	Managerial uses of Marginal Costing
		53	Price fixation
<b>13</b>	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
<b>14</b>	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
<b>15</b>	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
<b>16</b>	01-03-2021 To 05-03-2021	69	Previous Year Question Paper Discussion
		70	CLASS TEST
		71	<b>Module V- Budgetary control</b>
		72	Concepts and objectives of budgetary control
		73	Installing and administering budgetary control
<b>17</b>	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
		<b>11 March</b>	<b>MahaSivarathri - Holiday</b>
<b>18</b>	15-03-2021 To 19-03-2021	78	CLASS TEST
			<b>VI Semester UG Internal Exam</b>
			<b>VI Semester UG Internal Exam</b>
			<b>VI Semester UG Internal Exam</b>
		79	<b>Module VI - Standard Costing</b>
<b>19</b>	22-03-2021	80	Definition- Uses and limitations
		81	Procedure for setting standards

No of Weeks	Dates	Session	Topic
	To 26-03-2021	82	Analysis of variances
		83	Material Cost Variance , Material Price variance, Material Usage Variance
		84	Practical problems workout
<b>20</b>	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
<b>21</b>	29-03-2021 To 02-04-2021	29 March	<b>Talent Hunt</b>
		90	CLASS TEST
		31 March	<b>Easter vacation</b>
		01 April	<b>Easter vacation</b>
		02 April	<b>Easter vacation</b>
<b>22</b>	05-04-2021 To 09-04-2021	05 April	<b>Easter vacation</b>
		06 April	<b>Easter vacation</b>
		07 April	<b>Easter vacation</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>23</b>	05-04-2021 To 09-04-2021		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>24</b>	12-04-2021		<b>VI Semester UG University Exam Begin</b>

Subject Code:	6B16 COM
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<b>Subject Code:</b>	<b>6B16 COM</b>
<b>Subject Name:</b>	<b>INTERNATIONAL BUSINESS</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>NEETHU A E</b>

### **Module I: International Business:**

International Business: - Meaning Drivers - Evolution -Strategies of going international; - Globalization: Meaning- Features - Significance - Benefits – Problems /Limitation - Forms & Stages of Globalization; - MNC: - Meaning - Nature - Goals Defense& Critics-India’s presence.[20 Hours]

### **Module II: International Trade:**

International Trade: Meaning Benefit's - Limitations -Foreign Trade Policies - Outward & inward - 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 [22 Hours]

### **Module V: Financing International operations:**



Financing International operations -FDI \_ Meaning - Definition -Strategies -Modes of FDI Investment-Benefits & Costs-FII Investment-FII in India-Depository Receipts  
[8Hours]

**References:**

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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	16-11-2020 To 20-11-2020	1	International Business: - Meaning -Drivers
		2	Evolution -Strategies of going international
		3	Globalization: Meaning- Features
		4	Significance – Benefits
		5	Problems /Limitation
<b>2</b>	23-11-2020 To 27-11-2020	6	MNC: - Meaning – Nature
		7	Forms & Stages of Globalization
		8	Goals Defense& Critics
		9	India's presence
		10	Class Test
<b>3</b>	30-11-2020 To 04-12-2020	11	International Trade: Meaning- Benefit's - Limitations
		12	Foreign Trade Policies - Outward & inward
		13	Barriers to Trade
		14	International Trade Agreements - Types
		15	WTO & its role
<b>4</b>	07-12-2020 To 11-12-2020	16	Integration Between Countries - Levels - Impact
		17	Growth Of Trading Blocks
		18	Major Trading Blocks
		19	Merits & Limitations
		20	Class Test
<b>5</b>	14-12-2020	21	India's Foreign Trade Policy

No of Weeks	Dates	Session	Topic
	To 18-12-2020	22	Role of RBI in Foreign Trade- EXIM Policy
		23	Export Promotion Schemes
		24	EPZ - EOU -
<b>6</b>	21-12-2020 To 25-12-2020	21 December	<b>Christmas Vacation</b>
		22 December	<b>Christmas Vacation</b>
		23 December	<b>Christmas V acation</b>
		24 December	<b>Christmas Vacation</b>
		25 December	<b>Christmas</b>
<b>7</b>	28-12-2020 To 01-01-2021	25	SEZ
		26	ECGC
		27	EXIM Bank
		28	EIC
		29	Documentation in International Trade
<b>8</b>	04-01-2021 To 08-01-2021	30	Documentation in International Trade
		31	Export Trade Documents
		32	commercial documents
		33	Transport Documents
		34	Financial Documents
<b>9</b>	11-01-2021 To 15-01-2021	35	Government Documents
		36	Export Declaration Forms
		37	Certification of Origin
		38	Certification of Origin
		39	UPCDC Norms
<b>10</b>	18-01-2021 To 22-01-2021	40	UPCDC Norms
		41	Revision
		42	Class Test
		43	International Finance: Nature
		44	Environment of international Finance
<b>11</b>	25-01-2021 To 29-01-2021	45	Foreign Exchange (FOREX) Market
		26 January	<b>Republic Day</b>
		46	Foreign Exchange (FOREX) Market
		47	Foreign Exchange (FOREX) Market participants
		48	Foreign Exchange (FOREX) Market participants
<b>12</b>	01-02-2021 To 05-02-2021	49	Types of transactions
		50	Types of transactions
		51	Financial instruments
		52	Financial instruments
		53	Exchange Rate Theories

No of Weeks	Dates	Session	Topic
<b>13</b>	08-02-2021 To 12-02-2021	54	PPP
		55	PPP
		56	IFE
		57	IRP
		58	IRP
<b>14</b>	15-02-2021 To 19-02-2021	59	Forex Risk
		60	Forex Risk
		61	Forex Risk Management Techniques
		62	Forex Risk Management Techniques
		63	Class Test
<b>15</b>	22-02-2021 To 26-02-2021	64	Financing International operations
		65	FDI -Meaning – Definition
		66	Strategies -Modes of FDI Investment
		67	Strategies -Modes of FDI Investment
		68	Benefits & Costs
<b>16</b>	01-03-2021 To 05-03-2021	69	FII Investment
		70	FII Investment v/s FDI
		71	FII in India
		72	Depository Receipts
		73	Class Test
<b>17</b>	08-03-2021 To 12-03-2021	74	Revision
		75	Revision
		76	Revision
		77	Revision
		11 March	MahaSivarathri - Holiday
<b>18</b>	15-03-2021 To 19-03-2021	78	Revision
			<b>VI Semester UG Internal Exam</b>
			<b>VI Semester UG Internal Exam</b>
			<b>VI Semester UG Internal Exam</b>
		79	Class Test
<b>19</b>	22-03-2021 To 26-03-2021	80	Class Test
		81	Class Test
		82	Class Test
		83	Previous year question paper discussion
		84	Previous year question paper discussion
<b>20</b>	22-03-2021 To	85	Previous year question paper discussion
		86	Previous year question paper discussion
		87	Revision

No of Weeks	Dates	Session	Topic
	26-03-2021	88	Revision
		89	Revision
<b>21</b>	29-03-2021 To 02-04-2021	29 March	<b>Talent Hunt</b>
		90	Revision
		31 March	<b>Easter vacation</b>
		01 April	<b>Easter vacation</b>
		02 April	<b>Easter vacation</b>
<b>22</b>	05-04-2021 To 09-04-2021	05 April	<b>Easter vacation</b>
		06 April	<b>Easter vacation</b>
		07 April	<b>Easter vacation</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>23</b>	05-04-2021 To 09-04-2021		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>24</b>	12-04-2021		<b>VI Semester UG University Exam Begin</b>

<b>Subject Code:</b>	<b>6B17 COM</b>
<b>Subject Name:</b>	<b>MODERN BANKING</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>ANJU K PAULOSE</b>

### **Objectives of the course:**

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	Introduction of Banking
		2	Structure of Indian Banking System
		3	Development banks
		4	Apex banks
		5	Commercial banks-functions
2	23-11-2020 To 27-11-2020	6	Conventional function
		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	16	Reserve Bank of India

No of Weeks	Dates	Session	Topic
	To 11-12-2020	17	Constitution of RBI
		18	Monetary and Non Monetary function
		19	Promotional functions
		20	Regulatory authorities of RBI
<b>5</b>	14-12-2020 To 18-12-2020	21	Methods of credit control
		22	Quantitative methods
		23	Qualitative methods
		24	Class test
<b>6</b>	21-12-2020 To 25-12-2020	21 December	<b>Christmas Vacation</b>
		22 December	<b>Christmas Vacation</b>
		23 December	<b>Christmas Vacation</b>
		24 December	<b>Christmas Vacation</b>
		25 December	<b>Christmas</b>
<b>7</b>	28-12-2020 To 01-01-2021	25	Banker and customer
		26	General relationship
		27	Special relationship
		28	Debtor and Creditor
		29	Bailor and Bailee
<b>8</b>	04-01-2021 To 08-01-2021	30	Principal and Agent
		31	Trustee and Beneficiary
		32	Rights–lien
		33	Set off
		34	Appropriation
<b>9</b>	11-01-2021 To 15-01-2021	35	Interest and charge
		36	Law of Limitation
		37	Obligations–honour cheque
		38	Maintaining secrecy
		39	Opening of Bank Account
<b>10</b>	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
<b>11</b>	25-01-2021 To 29-01-2021	45	Cheques
		26 January	<b>Republic Day - Holiday</b>
		46	Crossing
		47	General crossing
		48	Special crossing
<b>12</b>	01-02-2021 To 05-02-2021	49	Endorsement
		50	Kinds of Endorsement
		51	Types of endorsement
		52	Loans and advances

No of Weeks	Dates	Session	Topic
		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	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 12-03-2021	74	Tele banking
		75	Internet banking
		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	29 March	Talent Hunt



No of Weeks	Dates	Session	Topic
	To 02-04-2021	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

<b>Subject Code:</b>	<b>6B18 COM</b>
<b>Subject Name:</b>	<b>FINANCIAL MARKETS &amp; SERVICES</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>54</b>
<b>Hours Per Week:</b>	<b>3</b>
<b>Name of the Teacher:</b>	<b>JEO JOSE</b>

### **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
<b>1</b>	16-11-2020 To 20-11-2020	1	<b>Module I:</b> Indian Financial System and its structure
		2	Role of financial system in economic development
		3	Financial markets and instruments
<b>2</b>	23-11-2020 To 27-11-2020	4	<b>CLASS TEST - 1</b>
		5	<b>Module II:</b> Money Market and its meaning
		6	Functions of money market
<b>3</b>	30-11-2020 To 04-12-2020	7	Components of money market
		8	Call money market
		9	Treasury bill
<b>4</b>	07-12-2020 To 11-12-2020	10	Commercial bills
		11	Types of commercial bills
		12	Commercial papers
<b>5</b>	14-12-2020 To 18-12-2020	13	Certificate of Deposits
		14	Defects of Indian money market
		15	Recent developments in Indian money market
<b>6</b>	21-12-2020 To 25-12-2020	21 December	<b>Christmas Vacation</b>
		22 December	<b>Christmas Vacation</b>
		23 December	<b>Christmas Vacation</b>
		24 December	<b>Christmas Vacation</b>
		25 December	<b>Christmas</b>
<b>7</b>	28-12-2020 To 01-01-2021	16	<b>CLASS TEST - 2</b>
		17	<b>Module III:</b> Capital Market and its meaning
		18	Characteristic of capital market
<b>8</b>	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
<b>9</b>	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

No of Weeks	Dates	Session	Topic
10	18-01-2021 To 22-01-2021	25	Secondary market - stock exchange
		26	Listing of securities
		27	Dematerialization and its functions
11	25-01-2021 To 29-01-2021	28	Depository services
		26 January	Republic Day - Holiday
		29	CLASS TEST - 3
12	01-02-2021 To 05-02-2021	30	Module IV: Financial Services and its meaning
		31	Nature of financial services
		32	Scope of financial services
13	08-02-2021 To 12-02-2021	33	Types of financial services
		34	Merchant banking and its meaning
		35	Objectives and functions merchant banking
14	15-02-2021 To 19-02-2021	36	Functions merchant banking
		37	Mutual funds and its meaning and objectives
		38	Types of mutual fund schemes
15	22-02-2021 To 26-02-2021	39	Importance of mutual funds
		40	Credit rating and its meaning and functions
		41	Major agencies of credit rating CRISIL
16	01-03-2021 To 05-03-2021	42	ICRA
		43	CARE
		44	Advantages of credit rating
17	08-03-2021 To 12-03-2021	45	Factoring and its meaning and objectives
		46	Functions of factoring
		11 March	MahaSivarathri - Holiday
18	15-03-2021 To 19-03-2021	47	Mechanism of factoring
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
19	22-03-2021 To 26-03-2021	48	Advantages and limitations of factoring
		49	Venture Capital and its meaning and features
		50	Funding pattern
20	22-03-2021 To 26-03-2021	51	Types of venture capitalists
		52	CLASS TEST - 4
		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

<b>Subject Code:</b>	<b>6B19 - COM</b>
<b>Subject Name:</b>	<b>CO-OPERATIVE ACCOUNTING AND LEGISLATIONS</b>
<b>No. of Credits:</b>	<b>3</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>NEETHU A E, SAPNA JOHN</b>

### **Objectives:**

*To familiarize the students with co-operative accounting techniques and the legal framework underlying it.*

### **Module I**

**Co-operative Accounting** – features- Day book- R &D – Profit and loss account – Balance sheet. [20 Hours]

### **Module II**

Books and Registers to be maintained by co-operative societies- Audit of co-operative societies–Director of Co-operative Audit. [15 Hours]

### **Module III**

**Disputes and their settlement** – co-operative Arbitration court- co-operative Tribunal. [15 Hours]

### **Module IV**

Co-operative unions – objectives- constitution- functions. [10 Hours]

### **Module V**

Indian Penal code – offence – misappropriation- criminal breach of trust –Forgery .Code of civil procedure – service of summons – properties not liable to attachment- writ– injunction- appeal, revision and review. Indian Evidence Act – oral and documentary evidence - primary and secondary evidence –Kerala Chitties Act. [30 Hours]

### **Reference:**

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co-operative Act and Rules : N.A Kareem

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	16-11-2020 To 20-11-2020	1	Co-operative Accounting
		2	Features
		3	Day book, meaning
		4	Problem
		5	Problem
<b>2</b>	23-11-2020 To 27-11-2020	6	Problem
		7	Problem
		8	Problem
		9	R &D
		10	Problem
<b>3</b>	30-11-2020 To 04-12-2020	11	Problem
		12	Problem
		13	Problem
		14	Profit and loss account
		15	Balance sheet
<b>4</b>	07-12-2020 To 11-12-2020	16	Problem
		17	Problem
		18	Problem
		19	Problem
		20	Class test
<b>5</b>	14-12-2020 To 18-12-2020	21	Books and Registers to be maintained by co-operative societies
		22	Books and Registers to be maintained by co-operative societies
		23	Seminar
		24	Seminar
<b>6</b>	21-12-2020 To 25-12-2020	21 December	
		22 December	<b>Christmas Vacation</b>
		23 December	<b>Christmas Vacation</b>
		24 December	<b>Christmas Vacation</b>
		25 December	<b>Christmas</b>
<b>7</b>	28-12-2020 To 01-01-2021	25	Audit of co-operative societies
		26	Audit note book
		27	Audit memorandum
		28	Contents
		29	Types of audit

No of Weeks	Dates	Session	Topic
<b>8</b>	04-01-2021 To 08-01-2021	30	Internal check
		31	Internal audit
		32	Test checking
		33	Interim Audit
		34	Final Audit
<b>9</b>	11-01-2021 To 15-01-2021	35	Director of Co-operative Audit
		36	Auditor's power
		37	Auditor's liability
		38	Auditor's rights
		39	Revision
<b>10</b>	18-01-2021 To 22-01-2021	40	<b>Class test</b>
		41	<b>Disputes and their settlement</b>
		42	Co-operative Arbitration court
		43	Powers of Arbitration court
		44	Power of Arbitrator
<b>11</b>	25-01-2021 To 29-01-2021	45	Co-operative Tribunal
		<b>26 January</b>	<b>Republic Day - Holiday</b>
		46	Appeals to tribunal
		47	Appeals to tribunal
		48	Seminar
<b>12</b>	01-02-2021 To 05-02-2021	49	Seminar
		50	Seminar
		51	Revision by tribunal
		52	Review of orders by tribunal
		53	Seminar
<b>13</b>	08-02-2021 To 12-02-2021	54	Revision
		55	Class test
		56	Co-operative unions
		57	Objectives
		<b>58</b>	Constitution
<b>14</b>	15-02-2021 To 19-02-2021	59	functions
		60	Constitution of circle cooperative union
		61	Election of members of circle cooperative union
		<b>62</b>	Functions of circle cooperative union
		63	Establishment of state cooperative union
<b>15</b>	22-02-2021 To	64	State cooperative union
		65	Functions of state cooperative union
		66	<b>Class test</b>



No of Weeks	Dates	Session	Topic
	26-02-2021	67	Indian Penal code
		68	Offence
<b>16</b>	01-03-2021 To 05-03-2021	69	Misappropriation
		70	Criminal breach of trust
		71	Forgery
		72	Code of civil procedure
		73	Service of summons
<b>17</b>	08-03-2021 To 12-03-2021	74	Properties not liable to attachment
		75	Writ
		76	Injunction
		77	Appeal
		11 March	MahaSivarathri - Holiday
<b>18</b>	15-03-2021 To 19-03-2021	78	Revision and review
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Indian evidence act
<b>19</b>	22-03-2021 To 26-03-2021	80	Oral and documentary evidence
		81	Primary and secondary evidence
		82	Kerala chitties act
		83	Seminar
		84	Seminar
<b>20</b>	22-03-2021 To 26-03-2021	85	Seminar
		86	Seminar
		87	Revision
		88	Revision
		89	Question Paper discussion
<b>21</b>	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
<b>22</b>	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
<b>23</b>	05-04-2021		Study Leave
			Study Leave

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