

ST.JOSEPH'S EVENING COLLEGE
B.COM (CBCS) SEMESTER SCHEME –2020-2021
COURSE MATRIX

III SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language: I Kannada/ Additional English / Hindi/ Tamil	3.1	4	2.5 Hrs	30	70	100	3
	Language – II: English	3.2	3	2.5 Hrs	30	70	100	3
Part 2	Corporate Accounting I	3.3	4	2.5 Hrs	30	70	100	3
	Financial Management	3.4	3	2.5 Hrs	30	70	100	3
	Business Ethics	3.5	3	2.5 Hrs	30	70	100	3
	Quantitative Analysis for Business Decisions –I	3.6	4	2.5 Hrs	30	70	100	3
Part 3	Foundation Course**Entrepreneurship Development	3.7	3	2.5 Hrs	30	70	100	2
Total Credits								20

OBJECTIVES	
The objective of this course is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and corporate accounts.	
UNIT 1: ACQUISITION OF BUSINESS OF NON-CORPORATE ENTITIES 15HOURS	
Introduction – calculation of purchase consideration – journal entries, ledger accounts and balance sheet in the books of the company under same set of books.	
UNIT 2: PROFIT PRIOR TO INCORPORATION	10 HOURS
Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – ascertainment of pre-incorporation and post-incorporation profits by preparing profit and loss account – balance sheet.	
UNIT 3: VALUATION OF GOODWILL	10 HOURS
Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Problems.	
UNIT 4: VALUATION OF SHARES	10 HOURS
Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method (Problems).	
UNIT 5: COMPANY FINAL ACCOUNTS	15 HOURS
Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form – calculation of managerial remuneration.	

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect a Prospectus of a company and identify its salient features.
- List the various functions of Underwriters.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the net Asset value of shares.
- List out the conditions to be fulfilled for redemption of Preference shares.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari , Financial Accounting.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. P. Iyengar, Advanced Accountancy.
4. R L Gupta, Advanced Accountancy.
5. S. Bhat- Corporate Accounting.
6. Arulanandam& Raman ; Corporate Accounting –II
7. Anil Kumar ,Mariyappa& Rajesh – Corporate Accounting.

3.4 FINANCIAL MANAGEMENT

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OBJECTIVE	
The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.	
UNIT 1: INTRODUCTION FINANCIAL MANAGEMENT	6 HOURS
Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.	
UNIT 2 COST OF CAPITAL	10 HOURS
Cost of Capital: Meaning and importance, computation of -Cost of equity capital – Cost of debt – Cost of preference – Cost of retained earnings and Weighted average cost of capital. Simple problems only	
UNIT 3: FINANCING DECISION	12 HOURS
Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.	
UNIT 4: INVESTMENT & DIVIDEND DECISION	12 HOURS
Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share	
UNIT 5: WORKING CAPITAL MANAGEMENT	05 HOURS
Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital	

SKILL DEVELOPMENT

- Draw the organization chart of Finance Function of a company.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Capital structure analysis of companies in different industries
- Imaginary figures prepare an estimate of working capital requirements

BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.
4. G. Sudarshan Reddy, Financial Management, HPH
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH
7. S. Bhat- Financial Management.

8. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
9. I M Pandey, Financial Management. Vikas Publication.
10. Prasanna Chandra, Financial Management, TMH
11. P.K Simha – Financial Management.
12. M. GangadharRao& Others , Financial management
13. Dr. Alice Mani: Financial Management, SBH.

OBJECTIVE	
The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.	
UNIT 1 - BUSINESS ETHICS	10HOURS
Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility	
UNIT 2 - ETHICS IN MARKETING & HRM	7 HOURS
Product, Pricing policies, advertising, fraudulent marketing and government regulations to monitor malpractices.Introduction – Ethical practices in hiring, promotion, compensation and performance evaluation practices.	
UNIT 3 - ETHICS IN ACCOUNTING AND FINANCE	8 HOURS
Ethical issues relating to acquisition, mergers, valuation, reporting and regulatory authority	
UNIT4 - CORPORATE CULTURE& ETHICS	10HOURS
Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics.	
UNIT 5- CORPORATE GOVERNANCE	10HOURS
Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.	

SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. BholananthDutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, KarunakaraReaddy : Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.

6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

3.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I C3-QA1

OBJECTIVES	
To provide basic knowledge of mathematics and statistics and their application to commercial situations.	
UNIT 1: INTRODUCTION TO STATISTICS	05 HOURS
Meaning and Definition — Functions — Scope - Limitation	
UNIT 2: TABULATION AND PRESENTATION OF DATA	15 HOURS
Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data. Importance of graphic and diagrammatic presentation, Types of diagrams - percentage bar diagrams and pie diagrams.	
UNIT 3: MEASURES OF CENTRAL TENDENCY	20 HOURS
Introduction — Types of averages — Arithmetic mean (Simple and Weighted), Median, Mode (using direct & step deviation ' method only & excluding missing frequency problems). Graphical representation of median and mode — ogives, histograms, smoothed frequency curve, frequency polygon.	
UNIT 4: MEASURE OF DISPERSION AND SKEWNESS	10 HOURS
Introduction— Meaning & Definition — Methods of dispersion: Standard Deviation and Coefficient of Variation. Skewness: meaning, uses, and problems on Karl Pearson's coefficient of Skewness.	
UNIT 5: INDEX NUMBER	10 HOURS
Meaning & Definition - uses - Classification –Construction of Index numbers – Methods of constructing Index Numbers — Simple Aggregative Method - Simple Average of Price relative method - Weighted index method - Fisher's Ideal method (excluding TRT & FRT) – Consumer Price Index - Problems	

SKILL DEVELOPMENT

- Collect the age statistics of 10 married couples and compute correlation coefficient.
- Collect the age statistics of 10 newly married couple and compute regression equations.
- Estimate the age of bride when age of bridegroom is given.
- Select 10 items of daily consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.
- Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square.

BOOKS FOR REFERENCE

1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N GUPTA: Statistics (SahityaBhavan), Agra.
3. S.C GUPTA: Business Statistics.
4. N.V.R Naidu Operation Research I.K. International Publishers
5. ELLAHANCE : Statistical Methods
6. SANCHETHI AND KAPOOR: Business Mathematics
7. Veerachamy: Operation Research I.K. International Publishers
8. AnandSharma : Statistics For Management, HPH
9. S. Jayashankar Quantitative Techniques for Management.
10. D.P Apte Statistical Tools for Managers

FOUNDATION COURSE

3.7 ENTREPRENEURSHIP DEVELOPMENT

C3-ED

OBJECTIVES	
To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry	
UNIT 1: ENTREPRENEURSHIP	5 HOURS
Introduction-Meaning and Definition of Entrepreneurship- pros and cons of being an entrepreneur-qualities of an entrepreneur- Types of Entrepreneur.	
UNIT 2: SMALL SCALE INDUSTRIES	10 HOURS
Definition-Meaning-Product Range- Capital Investment-ownership patterns-Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian economy. Problems faced by SSI's and the steps taken to solve the problems-Policies Governing SSI's.	
UNIT 3: FORMATION OF SMALL SCALE INDUSTRY	10HOURS
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project- Financial, technical, Market and social feasibility study.	
UNIT 4: PREPARING THE BUSINESS PLAN (BP)	10 HOURS
Meaning-importance-preparation-BP format: Financial aspects of the BP, Marketing aspects of the BP, Technical aspects of the BP, social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.	
UNIT 5: PROJECT ASSISTANCE	10 HOURS
Financial assistance through SFC'S, SIDBI, commercial banks, IFCI- Non financial assistance from DIC, SISI, AWAKE, KVIC- Financial incentives for SSI'S and Tax concessions- Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance- Industrial Estates: Role and types.	

SKILL DEVELOPMENT

- Preparation of a project report to start a SSI unit.
- Preparing a letter to the concerned authority-seeking license to the SS unit, you propose to start.
- Format of a business plan.
- A report on the survey of SSI units in the region where college is located.

- Chart showing financial assistance available to SSI along with rates of interest.
- Chart showing tax concessions to SSI both direct and indirect.
- Success stories of Entrepreneurs in the region

BOOKS FOR REFERENCE

1. Mark.J.Dollinger, Entrepreneurship-Strategies and Resources, Pearson Edition.
2. Udaipareek an T.V.Rao, Developing Entrepreneurship
3. S.V.S Sharma, Developing Entrepreneurship, Issues and problems
4. Srivastava, A practical Guide toIndustrial Entrepreneurs
5. Anil kumar: Small Business and Entrepreneurship I.K. International Publishers
6. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
7. Bharusali, Entrepreneur Development
8. Vasanth Desai, Management of small scale industry
9. SatishTaneja; Entrepreneur Development
10. VidyaHattangaki; Entrepreneurship
11. Dr. Venkataramanappa; Entrepreneurial Development
12. B.Janakiraman, Rizwana M: Entrepreneurship Development
13. N.V.R Naidu: Entrepreneurship Development, I.k. International publishers