



**GIRIDEEPAM**  
INSTITUTE OF ADVANCED LEARNING  
Affiliated to Mahatma Gandhi University, Kottayam

**Programme** : **B.Com**  
**Course** : **ENGLISH - ILLUMINATIONS**  
**Semester** : **IV**  
**Name of the Faculty** : **C. P. Roy**  
**Email Id** : **cproy007@gmail.com**  
**Mobile No** : **9447200707**

### **Significance of the Course:**

The course seeks to acquaint the learners with different forms of inspiring and motivating literature.

### **Course Objectives:**

At the end of the course, the student shall be able to:

1. maintain a positive attitude towards life.
2. evaluate and overcome setbacks based on the insights that these texts provide.

### **Expected Course Outcomes:**

On completion of the Course, it is expected that the student will be able to:

ECO 1: Recall the works of the pioneers of literature which they have studied earlier and will thereby understand the need of a literary representation of the so called genre.

ECO 2: Locate the different works they have come across under specific categories of writing.

ECO 3: Identify the effect of literary works which acts as not only a signpost, but also to impart the pleasure of learning a different culture and class.

ECO 4: Explain the experiences of those writers which has imparted interest among masses.

ECO 5: Contrast/ Compare the genres of literature they have learned/read so far.

### Allocation of Sessions

Module	1	2	3	4	5	Total
Sessions Allotted	18	18	18	18	18	90

### Session Plan

Module	Topic	CO Linkage
<b>Module 1</b>	Module 1 [Life Sketches] Helen Keller: Three Days to See Jesse Owens: My Greatest Olympic Prize Dominic Lapierre: Mother Teresa	<b>ECO 1, 2, 3, 4 &amp; 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
1. Identify the significance of Life Writings. 2. Locate some of the renowned works. 3. Analyse the text in detail.		1. Class test 2. Assignment
Module	Topic	CO Linkage
<b>Module 2</b>	Module 2 [Essays] Lafcadio Hearn: On Reading Stephen Leacock: Are the Rich Happy? A.G. Gardiner: On Courage	<b>ECO 1, 2, 3, 4 &amp; 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>

	<ol style="list-style-type: none"> <li>1. Explain the Literary Genre called 'Essays'.</li> <li>2. Evaluate the background and history of the given essays.</li> <li>3. Compare and contrast the texts.</li> </ol>	<ol style="list-style-type: none"> <li>1. Assignment</li> <li>2. Class test</li> </ol>
<b>Module</b>	<b>Topic</b>	<b>CO Linkage</b>
<b>Module 3</b>	Module 3 [Speeches] J. K. Rowling: "The fringe benefits of failure and the importance of imagination" Malala Yousafzai: "Nobel Lecture"	<b>ECO 1, 2, 3, 4 &amp; 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Compare and contrast the various speeches by people who changed the course of human consciousness and thought.</li> <li>2. Identify the background and history of the speeches.</li> <li>3. Explain the agency, motifs and themes of the given topics.</li> </ol>		<ol style="list-style-type: none"> <li>1. Group Discussion</li> <li>2. Class Test</li> </ol>
<b>Module</b>	<b>Topic</b>	<b>CO Linkage</b>
<b>Module 4</b>	Module 4 [Short Stories] Oscar Wilde: The Nightingale and the Rose George Orwell: The Miser John Galsworthy: Quality Paulo Coelho: The Beggar and the Baker	<b>ECO 1, 2, 3, 4 &amp; 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Identify Short Stories and their origin.</li> <li>2. Explain the background of the stories.</li> </ol>		<ol style="list-style-type: none"> <li>1. Class Test</li> <li>2. Explanation</li> </ol>
<b>Module</b>	<b>Topic</b>	<b>CO Linkage</b>
<b>Module 5</b>	Module 5 [Poems] William Ernest Henley: Invictus Robert Frost: The Road Not Taken Kahlil Gibran: Of Good and Evil	<b>ECO 1, 2, 3, 4 &amp; 5</b>

	Joyce Kilmer: Trees	
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Recall a general introduction to Poetry and its different forms.</li> <li>2. Identify the background and history of the poems.</li> </ol>		<ol style="list-style-type: none"> <li>1. Group discussion</li> <li>2. Class Test</li> </ol>

### Reference Books

1. James, Rajesh, Subin Varghese. *Illuminations: Vignettes from Inspirational Literatures*, Macmillan, Noida.



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Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

**Programme** : **B.Com**  
**Course** : **CORPORATE ACCOUNTING - II**  
**Semester** : **IV**  
**Name of the Faculty** : **SUBI MATHEW**  
**Email Id** : subimathewchrist@gmail.com  
**Mobile No** : 9747283949

### **Course Objectives:**

*To equip the students with the preparation of financial statements of insurance and banking companies and to understand the accounting procedure for reconstruction and liquidation of companies.*

### **Expected Course Outcomes:**

On completion of the Course, it is expected that the student will be able to:

ECO 1: Make final accounts of life insurance and general insurance companies

ECO 2: Structure the final accounts of banking companies.

ECO 3: Plan the capital structure of a company by reconstruction methods.

ECO 4: Compare amalgamation, absorption and external reconstruction in Corporate Sector.

ECO 5: Outline the procedure of Liquidation of Companies

### **Allocation of Sessions**

<b>Module</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>
<b>Sessions Allotted</b>	20	20	20	34	14	<b>108</b>

## Session Plan

<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module 1</b>	Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)	<b>ECO-1</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Compare life insurance and general insurance.</li> <li>2. Explain the special terms in insurance companies.</li> <li>3. Structure the financial statements of Insurance Companies.</li> <li>4. Describe the term valuation balance sheet.</li> <li>5. Find surplus fund from valuation balance sheet.</li> </ol>		<ol style="list-style-type: none"> <li>1. Explanation</li> <li>2. List</li> <li>3. Outline</li> <li>4. Illustration</li> <li>5. Test</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module II</b>	Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy	<b>ECO-2</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Describe the special terms in Banking Companies.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> </ol>

	<ol style="list-style-type: none"> <li>Outline the financial statements of Banking Companies.</li> <li>Classify the assets of Banking Companies.</li> <li>Explain the term rebate on bills discounted.</li> <li>Describe Basel Norms.</li> </ol>	<ol style="list-style-type: none"> <li>Test</li> <li>Outline</li> <li>Illustration</li> <li>Explanation</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module III</b>	Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure Surrender of Shares- Accounting Treatment – Revised Balance Sheet.	<b>ECO-3</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>Describe the Internal Reconstruction.</li> <li>Outline the capital reduction account and Balance Sheet.</li> <li>Explain the accounting procedure Surrender of Shares.</li> <li>Compare internal reconstruction with amalgamation, absorption, and external reconstruction.</li> </ol>		<ol style="list-style-type: none"> <li>Explanation</li> <li>Test</li> <li>Illustration</li> <li>Journal</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module IV</b>	Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	<b>ECO-4</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>Define Amalgamation, Absorption and External Reconstruction of companies.</li> <li>Classify the types of amalgamation.</li> <li>Structure the Balance Sheet after Amalgamation, Absorption and External Reconstruction.</li> <li>Find out purchase consideration.</li> <li>List out the methods of purchase consideration</li> <li>Explain realisation account.</li> </ol>		<ol style="list-style-type: none"> <li>Definition</li> <li>Test</li> <li>Illustration</li> <li>List</li> <li>Abstract</li> </ol>

7. Make revised balance sheet.		
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module V</b>	Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded)	<b>ECO-5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. List the various modes of Liquidation.</li> <li>2. Describe the order of payment in liquidation.</li> <li>3. Make Liquidators Final Statement of Account.</li> <li>4. Explain the duties of liquidator.</li> <li>5. Identify who are the preferential creditors.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Outline</li> <li>3. Test</li> <li>4. Illustration</li> <li>5. Quiz</li> </ol>

### References Books:

1. Jain, S.P & Narang, K.L., *Advanced Accountancy*, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K, *Advanced Accounting*, Vikas Publications, New Delhi
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy*, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, *Advanced Accounting*, Sahitya Bhavan Publications, Agra.
5. MA Arulanandam and KS Raman, *Advanced Accountancy*, Himalaya Publishing House, Mumbai.
6. Raman B S, *Corporate Accounting* United Publishers





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Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

**Programme** : **B.Com**  
**Course** : **QUANTITATIVE TECHNIQUES FOR BUSINESS - II**  
**Semester** : **IV**  
**Name of the Faculty** : **SUJI MATHEW**  
**Email Id** : **sujimathew85@gmail.com**  
**Mobile No** : **8547467311**

### **Course Objectives:**

*The objective of the course is to familiarise the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of the theory of probability*

### **Expected Course Outcomes:**

On completion of the Course, it is expected that the student will be able to:

- ECO 1: Make a comparison of data using Correlation methods.
- ECO 2: Test relationship between two variables by regression analysis
- ECO 3: Construct Index numbers to indicate the change in Cost of Living.
- ECO 4: Design a mathematical model for forecasting Trend using Time series
- ECO 5: Judge the occurrence of events using Probability Theorems

### **Allocation of Sessions**

<b>Module</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>
<b>Sessions Allotted</b>	22	20	22	20	24	<b>108</b>

## Session Plan

<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module 1</b>	Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation.	<b>ECO 1</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define Correlation</li> <li>2. Classify the types of correlation</li> <li>3. Identify lag and lead in correlation.</li> <li>4. Use Karl Pearson's co-efficient of correlation</li> <li>5. Carry out spearman's rank correlation</li> <li>6. Explain the concurrent deviation method.</li> <li>7. Find the lag and lead in business activities.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Examples</li> <li>4. Test</li> <li>5. Illustration</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module II</b>	Bi-Variate Data Analysis- II -Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate	<b>ECO 2</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define regression.</li> <li>2. Compare regression with correlation.</li> <li>3. List the utilities of regression.</li> <li>4. Use regression equations and regression co-efficient.</li> <li>5. Find the regression using Algebraic methods</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. Examples</li> <li>3. Test</li> <li>4. Illustration</li> </ol>

6. Explain the standard error of estimate.		
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module III</b>	Index numbers-Meaning-Importance Characteristics and uses of Index Numbers- Types of index numbers-Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(theory only)- Limitations of index numbers	<b>ECO 3</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Describe the meaning of Index numbers.</li> <li>2. Recognise the importance of index numbers.</li> <li>3. Classify the types of index numbers.</li> <li>4. List the problems in construction of index numbers.</li> <li>5. Construct price index, quantity index and Value index.</li> <li>6. Find the weighted average of price relative method.</li> <li>7. Use Laspeyers, Paasches and Fishers method by comparing the price and quantity of two years.</li> <li>8. Carry out consistency of index numbers.</li> <li>9. Explain the cost-of-living index numbers</li> <li>10. Differentiate chain base index and fixed base index numbers.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Quiz</li> <li>3. Examples</li> <li>4. Test</li> <li>5. Illustration</li> <li>6. Explanation</li> <li>7. Outline</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>

<b>Module IV</b>	Time series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-	<b>ECO 4</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Describe the meaning of Time series Analysis.</li> <li>2. Classify the components of Time series Analysis.</li> <li>3. Find the trend using methods.</li> <li>4. Check the sales trend and production trend of a company.</li> <li>5. Monitor the monthly trend and annual trend.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Examples</li> <li>3. Test</li> <li>4. Illustration</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module V</b>	Probability-Meaning-Definition - Basic Terms-Concepts- Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem Conditional Probability- Bayes' Theorem of Inverse probability	<b>ECO 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define probability.</li> <li>2. Identify the concept of permutation and combination.</li> <li>3. Compare permutation with combination.</li> <li>4. Explain Addition Theorem, Multiplication Theorem and Conditional Probability.</li> <li>5. Find inverse probability as per Bayes Theorem.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Examples</li> <li>3. Test</li> <li>4. Illustration</li> </ol>

## Reference Books

1. Richard, Levin & Rubin, David, S., *Statistics for Management*, Prentice Hall of India, New Delhi.
2. Kothari, C.R., *Research Methodology*, New Age Publications, New Delhi.
3. Sharma, J. K., *Business Statistics*, Pearson Education.
4. Gupta, S.C., *Fundamentals of Statistics*, Himalaya Publishing House
5. Gupta, C B and Gupta, Vijay, *An Introduction to Statistical Methods*, Vikas Publications.
6. Pillai , R S N and Bagavathi,V ., *Statistics* , S Chand & Code



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**Programme** : B.Com  
**Course** : ENTREPRENEURSHIP DEVELOPMENT AND  
PROJECT MANAGEMENT  
**Semester** : IV  
**Name of the Faculty** : ATHIRA KISHAN R  
**Email Id** : athirakishanr@gmail.com  
**Mobile No** : 9995487771

### **Course Objectives:**

*To develop entrepreneurial spirit among students, to empower students with sufficient knowledge to start up their venture with confidence, to mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

### **Expected Course Outcomes:**

On completion of the Course, it is expected that the student will be able to:

ECO 1: Judge the role of entrepreneurship in economic development

ECO 2: Find the dimensions of entrepreneurship from the society.

ECO 3: Monitor the projects life cycle of a corporate project.

ECO 4: Design a project report.

ECO 5: Check the entrepreneurship development programmes of India

### **Allocation of Sessions:**

<b>Module</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>
<b>Sessions Allotted</b>	10	25	15	20	20	<b>90</b>

## Session Plan

<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module 1</b>	Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur-, Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship	<b>ECO 1</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define entrepreneurship.</li> <li>2. List the role of entrepreneurship in economic development.</li> <li>3. Compare entrepreneur and manager.</li> <li>4. Explain traits of an entrepreneur.</li> <li>5. Outline the factors affecting growth of entrepreneurship.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Examples</li> <li>4. Presentation</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module II</b>	Classification of Entrepreneurs- Dimensions of Entrepreneurship -Intrapreneurship –Technopreneurship - Cultural Entrepreneurship - International Entrepreneurship - Ecopreneurship - Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.	<b>ECO 2</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Recognise the dimensions of entrepreneurship</li> <li>2. Classify the types of Entrepreneurships.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Examples</li> </ol>

	<ol style="list-style-type: none"> <li>3. Describe women entrepreneurship.</li> <li>4. Explain the problems faced by Women Entrepreneurs.</li> <li>5. List the role of MSMEs.</li> </ol>	Presentation
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module III</b>	Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights.	<b>ECO 3</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Describe Project.</li> <li>2. Define project management.</li> <li>3. Classify the types of projects.</li> <li>4. List the sources of business ideas.</li> <li>5. Explain project life cycle.</li> <li>6. Identify legal protection in India for projects.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Examples</li> <li>4. Quiz</li> <li>5. Test</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module IV</b>	Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded).	<b>ECO 4</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Identify the stages in project formulation.</li> <li>2. Explain project appraisal.</li> <li>3. List the various aspects of project appraisal.</li> <li>4. Abstract the contents of a project report.</li> <li>5. Make a project report.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Quiz</li> <li>4. Chart</li> </ol>



<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module V</b>	Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes - Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD,NSIC, SIDBI and DIC	<b>ECO 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Identify role and functions of entrepreneurial development programmes.</li> <li>2. Explain the idea about Green Channel clearances.</li> <li>3. Differentiate Bridge Capital- Seed Capital Assistance.</li> <li>4. Compare the functions of EDII, NIESBUD,NSIC, SIDBI and DIC</li> </ol>		<ol style="list-style-type: none"> <li>1. Examples</li> <li>2. Quiz</li> <li>3. Chart</li> <li>4. Test</li> </ol>

### References Books:

1. Anjan, R. Managing New Ventures, *Concepts and Cases in Entrepreneurship*, New Delhi, PHI Learning Private limited.
2. Khanka S S - *Entrepreneurial Development*- S Chand and Sons
3. Desai, Vasant- *Small Scale Business and Entrepreneurship*- Himalaya Publications
4. AP Padnekar, *Entrepreneurship*, Himalaya Publishing House, Mumbai.
5. Rao, V S P- Business, *Entrepreneurship and Management*- Vikas Publishing House
6. Pandya, Rameswary- *Skill Development and Entrepreneurship in India*, New Century Publications.



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**Programme** : **B. Com**  
**Course** : **FINANCIAL SERVICES**  
**Semester** : **IV**  
**Name of the Faculty** : **ANCHITHA LIZ THOMAS**  
**Email Id** : **anchithaliz@gmail.com**  
**Mobile No** : **8547454453**

### **Course objectives:**

*To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.*

### **Expected Course Outcomes:**

On completion of the Course, it is expected that the student will be able to:

- ECO 1: Check the role of Merchant banking in India
- ECO 2: Find recent venture capital investments in India.
- ECO 3: Monitor the impact of SAEFAESI Act.
- ECO 4: Compare financial lease and operating lease.
- ECO 5: Organize the modus operandi of factoring and forfeiting
- ECO 6: Detect the credit rating process of rating agencies in India
- ECO 7: Judge the industrial mergers and acquisitions in India

### **Allocation of Sessions**

<b>Module</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Total</b>
<b>Sessions Allotted</b>	15	20	20	15	20	<b>90</b>

## Session Plan

<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module I</b>	Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers.	<b>ECO 1</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define Financial Services.</li> <li>2. Identify Fund based services</li> <li>3. Describe Fee based services.</li> <li>4. Differentiate Fee based services and Fund based services.</li> <li>5. Explain Merchant Banking.</li> <li>6. List the role of Merchant Banking.</li> <li>7. Locate the functions of Merchant Banking.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Test</li> <li>4. Quiz</li> <li>5. Example</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module II</b>	Venture Capital and Securitization - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitization of Debt- Parties involved- Steps of securitization - Types of securitization- Advantages- Limitations – SARFAESI Act 2002- Background Purpose of the Act- Main provisions	<b>ECO 2 &amp; ECO 3</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Recognise venture capital.</li> <li>2. Explain stages of venture capital.</li> <li>3. List the types of venture capital</li> <li>4. Identify the factors affecting investment decision.</li> <li>5. Describe securitization.</li> </ol>		<ol style="list-style-type: none"> <li>1. List</li> <li>2. Quiz</li> <li>3. Test</li> <li>4. Example</li> </ol>

6. Summarise SARFAESI Act 2002.		
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module III</b>	Leasing and Factoring– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing— Leasing Vs Hire purchase Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfeiting- Mechanism of Forfeiting- Factoring Vs. Forfeiting	<b>ECO 4 &amp; ECO 5</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define Leasing.</li> <li>2. List the types of leasing.</li> <li>3. Identify the advantages and disadvantages of leasing.</li> <li>4. Describe factoring.</li> <li>5. Summarise forfeiting.</li> <li>6. Compare Factoring and Bill discounting.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Examples</li> <li>4. Test</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>
<b>Module IV</b>	Credit Rating –Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating-Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India.	<b>ECO 6</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define Credit rating.</li> <li>2. Explain the factors affecting credit rating.</li> <li>3. List the advantages and disadvantages of credit rating.</li> <li>4. Explain the rating process of credit rating.</li> <li>5. Find Credit rating agencies in India.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Test</li> <li>4. Case studies</li> </ol>
<b>Module</b>	<b>Topics</b>	<b>CO Linkage</b>

<b>Module V</b>	Mergers and Acquisition- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Take over- Types of takeover-Defensive strategies against hostile takeovers- Mergers in India- Recent trends in financial services - Shadow Banking -Angel Funds- Hedge fund	<b>ECO 7</b>
<b>Learning Outcomes</b>		<b>Assessment</b>
<ol style="list-style-type: none"> <li>1. Define Mergers.</li> <li>2. Classify the types of mergers</li> <li>3. Explain the forms mergers.</li> <li>4. List the types of takeover methods</li> <li>5. Outline the recent trends of financial services in India.</li> </ol>		<ol style="list-style-type: none"> <li>1. Definition</li> <li>2. List</li> <li>3. Examples</li> <li>4. Test</li> <li>5. Quiz</li> </ol>

## Reference Books

1. Bhole, L.M., *Financial Institutions and Markets: Structure, Growth and Innovations* Tata Mc Grow Hill. New Delhi:
2. Gupta, N. K., *Financial Markets, Institutions and Services*, Ane Books Pvt. Ltd. New Delhi
3. Khan, M.Y., *Financial Services* - Tata Mc Grow Hill New Delhi.
4. Siddaiah, T., *Financial Services* Pearson Education New Delhi.
5. VA Avadhani, *Financial Services in India*, Himalaya Publishing House, Mumbai
6. Shashi K Gupta and Nisha Agarwal- *Financial Services*- Kalyani Publishers