

## SEMESTER III

## BUSINESS LAW

## 1. Course Description

Programme: BMS  
 Course Code: U24/BMS/DSC/304  
 Course Type: DSC  
 No. of credits: 5

Max. Hours: 75  
 Hours per week: 5  
 Max. Marks: 100

## 2. Course Objectives

- To familiarize and give an overview of the legal and regulatory framework prevailing in India related to business transactions in the post liberalization era.
- To understand various intellectual property laws and rights.

## 3. Course Outcomes

On completion of the course the student will be able to:

**CO 1:** Outline the basic essentials of a contract and what makes a contract valid. (REMEMBER)

**CO 2:** Discuss how a contract is discharged and the remedies available in case of breach.

(UNDERSTAND)

**CO 3:** Describe the relation of a Principal and Agent and the working of a contract of agency.

(UNDERSTAND)

**CO 4:** Explain the various negotiable instruments and interpret the Right to Information Act.

(UNDERSTAND)

**CO 5:** Explain the Intellectual Property Rights and how it can be obtained. (UNDERSTAND)

**4. Course Content****MODULE I: LAW OF CONTRACTS-I** (15 Hrs)

Indian contract act 1872- Nature of contract- Features of valid contract- kinds of contracts – Offer and Acceptance – Consideration - Capacity of parties - Free consent

**MODULE II: LAW OF CONTRACTS - II** (15 Hrs)

Legality of object, agreement declared void, contingent contracts - Performance of contracts – Discharge - Remedies for breach of contract - Quasi contracts

**MODULE III: LAW OF AGENCY, INDEMNITY AND GUARANTEE** (15 Hrs)

Contract of Agency – Definition, Kinds of Agents, Rights and Duties of Agents, Termination of Agency contracts -Definition of Indemnity and Guarantee- Differences between Indemnity and Guarantee Creditor, Debtor and Surety- Concepts

**MODULE IV: NEGOTIABLE INSTRUMENTS ACT AND RIGHT TO INFORMATION ACT** (15 Hrs)

Negotiable Instruments Act– Bills of Exchange, Promissory Note & Cheques - Right to Information Act, Public Authority, Filing application and appeals and penalty provision. Relevance of RTI in the Corporate World.

**MODULE V: CONSUMER PROTECTION ACT AND IPR** (15 Hrs)

Consumer Redressal Forums, Limitation Period, Penalty, Execution of Consumer Redressal Forum Orders - Patents, Trademarks, Copyrights and Industrial Designs – Meaning and Basic aspects - Infringement, defenses and remedies with respect to Patents, Trademarks, Copyrights and Industrial Designs

## 5. Reference Books

1. Kapoor N.D (2014) . Elements of Mercantile Law (34<sup>th</sup> Edition) - Sultan Chand & Sons
2. V.KAhuja (2015). Intellectual Property Rights (2<sup>nd</sup> Edition). Lexis Nexis
3. N.S.Srinivasulu (2007). Intellectual Property Rights. Patridge Publication
4. Praveen (1969). Problems in Mercantile Law. Delhi, S Chand
4. N. D Kapoor (2013). Business Law. Sultan Chand & Sons.

## 6. Syllabus Focus

### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National Development Need	The Course familiarises the student with basic legal aspects of business.
Global Development Need	This Course will develop an understanding of the basics of legal procedures and practices that have universal application.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
ED	Module V	Prepare case discussions on Consumer Grievances and Redressal mechanisms.
SD	Module I, II, V	Analyzing various Contract Cases in the light of concepts taught.



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## 7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1	Moot Court Presentations	Participative Learning
2	Workshops /Guest Lectures	Participative Learning
3	Group Discussion	Participative Learning
4	Case Studies	Problem Solving
5	Individual and Group Presentations	Participative Learning

## 8. Course Assessment Plan

### a. Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA (40%)	End Semester Examination (60%)
CO 1	CIA-1	End Semester examination
CO 2	CIA-1	
CO 3,CO 4	CIA-2 Presentation/Role Plays	
CO 5	CIA-2 Written Test	

## b) Model Question Paper- End Semester Exam

## BUSINESS LAW

Max. Marks: 60

Time: 2Hrs

## SECTION A

## I. Answer the following

 $5 \times 10 = 50 M$ 

1. What are the essential features for a contract to be valid?

OR

2. Discuss the legal rules as to consideration.

3. What are the various modes of Discharge of a contract?

OR

4. What happens when a contract is breached? What are the remedies available in case of breach of contract?

5. What are the duties and rights of Agents?

OR

6. What are the modes of termination of Agency?

7. Briefly discuss Promissory Notes, Bills of Exchange and Cheques.

OR

8. Explain about RTI Act and its relevance to the corporate world.

9. What are Patents and Copyrights? Explain the remedies with respect to Patents and Copyrights.

OR

10. Explain in detail about the Consumer Redressal Forum.

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## SECTION – B

**II. Answer any FIVE****5 x 2 = 10 M**

11. Enforceability at Law
12. Wagering Agreement
13. Quasi Contract
14. Indemnity and Guarantee
15. Promissory Notes
16. Right to Information
17. Copyrights

**c. Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	2	2
5	15	CO-5	2	10	2	2

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**SEMESTER III****COST AND MANAGEMENT ACCOUNTING****1. Course Description**

Programme: BMS	Max. Hours:75
Course Code: U20/BMS/DSC/303	Hours per week:5
Course Type: DSC	Max. Marks:100
No. of credits: 5	

**2. Course Objectives**

- To acquaint the students with the basics of management accounting.
- To develop the skill of analyzing the accounting statement

**3. Course Outcomes**

On completion of the course the student will be able to:

**CO1:** Describe and explain the basic concepts of Cost and Management Accounting and applying the knowledge in preparing the cost sheet and calculate the earnings of the workers. (APPLY)

**CO 2:** Analyze and interpret various accounting methods of Overheads and apply the same in calculating the overhead recovery rate. (ANALYZE)

**CO 3:** Define, examine and analyze various techniques of Cost analysis and Control. (ANALYZE)

**CO 4:** Examine, analyze and apply the theoretical knowledge in assessing the financial statements and ratios. (APPLY)

**CO 5:** Prepare, analyse and interpret Cash Flow and Funds Flow Statements. (APPLY)

**4. Course Content****MODULE I: INTRODUCTION (15 Hrs)**

Meaning and Definition of Cost Accounting- Scope and Use of Cost Accounting- Cost Centre  
Types of Cost Centers- Cost Concepts-Elements of Cost –Methods of Costing (Theory only),Cost Sheet( Problems)

Definition and Scope of Management Accounting- Functions of Management Accounting  
Distinction between Cost and Management Accounting, Role of the Management Accountant in Decision Making. Material Control-Objectives, Techniques, Pricing of Material Issues (Problems). Labor Cost –Introduction, Methods of remunerating labor – Time based system , Payment by results ,Time and Piece rate and Premium plans Simple problems)

**MODULE II: OVERHEADS (15 Hrs)**

Overhead Costs-Classification- Allocation and Apportionment-Problems on Primary and Secondary Distribution summary (Direct redistribution, Simultaneous equation and Repeated Distribution method)

**MODULE III: TECHNIQUES OF COST ANALYSIS AND CONTROL (15 Hrs)**

Absorption Costing-Concept- Advantages. Marginal Costing- Concept- Need- Income determination under Marginal and Absorption Costing. CVP Analysis- Marginal Costing Equation- Problems. PV Ratio- Break Even Point- Margin of Safety- Problems. Application of Marginal Costing and CVP Analysis (Problems)-Break Even Chart- Concept (Theory only) -Need for Budgetary Control – Types of Budgets (Theory only) -Concept of Standard Costing – Material and Labour cost variances (Simple problems only)

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**MODULE IV: FINANCIAL STATEMENT ANALYSIS**

( 15 Hrs)

Meaning of Financial Statements- Meaning- Objectives- Types. Types of Financial Analysis.

Comparative Statements- Common Size Statements- Trend Analysis- Problems. Ratio Analysis Meaning- Nature- Use and significance. Classification of Ratios- Liquidity Ratios, Solvency, Profitability and Activity Ratios- Problems.

**MODULE V: FUNDS FLOW AND CASH FLOW STATEMENTS**

(15 Hrs)

Uses, Significance and Importance of Funds Flow Statement. Funds Flow Statement, Income Statement and Balance Sheet. Procedure, Statement of Changes in Working Capital- Statement of Sources of Funds- Sources of Funds- Calculation of Funds from operations- Application of Funds- Problems.

Classification of Cash Flows- Format of Cash Flow Statement- Procedure- Methods of calculating Cash Flows from Operating Activities- Problems.

**5. References**

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers.
2. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House.
3. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons.
4. Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
5. V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons.
6. I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd.
7. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd

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## 6. Syllabus Focus

### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National Development Need	This course will acclimatize students with the fundamental concepts of Cost as well as of financial reporting
Global Development Need	This course will develop in students the importance of financial reporting and analysis, especially for investor perusal and decision-making.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module I-V	Problem-solving using concepts discussed
EMP	Module IV and V	Problem-solving to enable foundation to pursue CMA and CFA certifications

## 7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Assignment	Solving problems
2.	Workshops /Guest Lectures	Participative Learning

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination- 60%
CO1	CIA- 1	Written Exam
CO2	CIA- 1	
CO3	CIA-2 Skill test	
CO4	CIA-2 Skill test	
CO5	CIA-2 Assignment	

**b) Model Question Paper- End Semester Exam****COST AND MANAGEMENT ACCOUNTING****Max. Marks: 60****Time: 2Hrs****SECTION A****I. Answer the following****5 x 10 = 50 M**

1. How can you make use of the facts given below to prepare a cost sheet showing the total cost per ton for the period ended 31<sup>st</sup> Dec, 2015

Particulars		Particulars	Amount
Raw Materials	33000	Rent and Taxes(office)	500
Productive wages	38000	Water supply(works)	1,200
Unproductive wages	10500	Factory Insurance	1,100
Factory rent and taxes	7500	Office Insurance	500



Factory lighting	2200	Legal Expense	400
Factory heating	1500	Rent of warehouse	300
Motive power	4,400	<b>Depreciation on</b> plant and machinery	2,000
Haulage(works)	3000	delivery vans-200	200
Directors fees(works)	1,000	Bad Debts	100
Directors fees(office)	2000	Advertising	300
Factory cleaning	500		
Sundry office expense	200	Sales department salaries	1,500
Estimating expenses(works)	800	Upkeep of delivery vans	700
Factory stationery	750	Bank Charges	50
Loose tools written off	600	Commission on sales	1,500

The total output for the period has been 14,775 tonnes.

OR

2. How can you make use of the facts given below to calculate the earnings of workers A and B under Straight Piece Rate System and Taylor's Differential Piece Rate System

Normal Rate per Hour: Rs. 2.40

Standard Time Per Unit: 30 seconds

Differentials to be applied:

80% piece rate below standard.

120% of piece rate at or above standard.

Worker A produces 800 units per day and Worker B produce 1,000 units per day.

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3. Strongman Ltd. has 3 production departments P1, P2 and P3 and 2 service departments S1 and S2.

The following particulars are available for the month of March 2011 concerning the organization. Rent – Rs.15,000, Municipal taxes Rs.5,000, Electricity Rs.2,400, Indirect wages Rs.6,000 Power Rs.6,000 , Depreciation on Machinery 40,000 , Canteen expenses 30,000 . Other labor related costs 10,000

Following further details are also available

	Total	P1	P2	P3	S1	S2
Floor Space (Sqmts)	5,000	1,000	1,250	1500	1000	250
Light Point (No's)	240	40	60	80	40	20
Direct Wages (Rs)	40,000	12,000	8,000	12,000	6,000	2,000
House power of Machines (No's)	150	60	30	50	10	-
Cost of Machines (Rs.)	2,00,000	48,000	64,000	80,000	4,000	4,000
Working Hours		2335	1510	1525		

The expenses of service departments are to be allocated in the following manner:

	P1	P2	P3	S1	S2
S1	20%	30%	40%	-	10%
S2	40%	20%	30%	10%	-

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How can you make use of the facts given above to calculate the overhead absorption rate per hour in respect of the 3 production departments.

OR

4. In a factory, there are two service departments S1 and S2 and the three production departments P1, P2 and P3. In April, 2010, the departmental expenses were as follows:

Departments	P1	P2	P3	S1	S2
Rupees	6,50,000	6,00,000	5,00,000	1,20,000	1,00,000

The service department expenses are allocated on a percentage basis as follows:

Service Departments	Production Department P1	Production Department P2	Production Department P3	Service Department S1	Service Department S2
S1	30	40	15	---	15
S2	40	30	25	5	---

How can you make use of the facts given above to prepare a statement showing the distribution of the two service departments' expenses to the three departments by:

I) Simultaneous Equation Method II) Repeated Distribution Method

5. What is the definition of standard costing and how can you make a distinction between standard costing and Budgetary control

OR

6. The Standard material required to manufacture one unit of product X is 10kgs. and the standard price per kg. of material is 25/- .The cost accounts records , however, reveal that 11,500kgs of materials costing 2,76,000/- were used for manufacturing 1,000 units of Product X . Calculate Material Variances.

7. The Comparative Balance Sheets for X Co. is given below.

Liabilities	2001 (Rs.)	2002 (Rs.)	Assets	2001 (Rs.)	2002 (Rs.)
Equity Share Capital	3,00,000	4,00,000	Goodwill	2,00,000	2,00,000
Reserve Fund	1,50,000	2,80,000	Land and Building	3,00,000	4,00,000
8% Debentures	2,00,000	3,00,000	Plant and Machinery	2,50,000	3,50,000
Mortgage Loan	4,00,000	2,58,000	Patents	50,000	50,000
Sundry Creditors	50,000	70,000	Stock	1,50,000	2,00,000
Bills Payable	25,000	35,000	Sundry Debtors	1,00,000	80,000
Bank Overdraft	40,000	60,000	Bills Receivable	80,000	90,000
Outstanding Expenses	10,000	15,000	Marketable Securities	18,000	20,000
Tax Liabilities	15,000	20,000	Cash Balance	40,000	45,000
			Prepaid Expenses	2,000	3,000
	11,90,000	14,38,000		11,90,000	14,38,000

Particulars	2001	2002
Sales	5,00,000	6,00,000
Purchases	3,00,000	4,05,000

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Calculate:

- a. Current Ratio
- b. Acid Test Ratio
- c. Debtors Turnover Ratio
- d. Average Collection Period
- e. Creditors Turnover Ratio
- f. Working Capital Turnover Ratio

Note: Take 365 days in a year.

OR

8. Following are the Balance sheets of Gautham Industries Ltd. For the year ending December 31, 2011 and 2012

Liabilities	2011(Rs.)	2012 (Rs.)	Assets	2011(Rs.)	2012(Rs.)
<b>Shareholders Funds</b>			Furniture	9000	18,000
Equity Share Capital	4,00,000	6,00,000	Land and Building	2,70,000	1,70,000
General Reserve	3,12,000	3,54,000	Plant and Machinery	3,10,000	7,86,000
<b>Non-current</b>			Other	20,000	30,000
<b>Liabilities</b>			Fixed Assets		
Debentures	50,000	1,00,000	Long term Loans	46,000	59,000
Mortgage Loan	1,50,000	2,55,000	Inventory	1,60,000	1,30,000
<b>Current Liabilities</b>			Other Current Assets	29,000	40,000

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Bills Payable	2,55,00	1,17,000	Bills Receivables	2,09,000	1,90,000
Other current liabilities	7,000	10,000	Cash Balance	1,18,000	10,000
			Prepaid Expenses	3,000	3,000
<b>Total</b>	<b>11,74,000</b>	<b>14,36,000</b>	<b>Total</b>	<b>11,74,000</b>	<b>14,36,000</b>

Analyze the financial position of the company with the help of Common size balance sheet.

9. From the following information, prepare Cash Flow Statement of X Ltd. for the year ended 31st Dec., 2002 under Indirect Method.

Liabilities	2001	2002	Assets	2001	2002
Share Capital	30,000	40,000	Fixed Assets	47,500	54,000
General Reserve	8000	10,000	Stock	12,500	20,000
Retained Earnings	6,000	9,000	Sundry Debtors	18,000	15,000
6% Debentures	20,000	12,500	Cash in Hand/ Bank	9,500	8,900
Loans on Mortgage	-	4000	Prepaid Expenses	3,00	6,00
Sundry Creditors	18,500	10,500	Preliminary Expenses	2,500	2,000
Wages Outstanding	300	500			
Provision for Income Tax	7,500	14,000			
	<b>903,00</b>	<b>1,005,00</b>		<b>90,300</b>	<b>1,005,00</b>
Particulars	Amount	Amount			
Sales		1,50,000			

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(-) Cost of Goods Sold		
Stock on 1 <sup>st</sup> Jan., 2002	12,500	
(+) Purchases	1,00,000	
	<b>1,25,000</b>	
(-) Stock on 31 <sup>st</sup> Dec., 2002	20,000	92,500
		<b>57,500</b>
(-) Wages		4,000
Gross Income		<b>53,500</b>
(-) Sundry Expenses	20,500	
Preliminary Expenses Written Off	5,00	
Depreciation	3,500	24,500
		<b>29,000</b>
(-) Prov. For Income Tax		14,000
General Reserve	2,000	
Dividend paid	10,000	12,000
Net Income for the year (Retained)		3,000
(+) Retained Earnings on 31 <sup>st</sup> Dec., 2001.		6,000
		<b>9,000</b>

Additional Information:

During 2002, the company purchased a building for Rs. 1,00,000/-

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## 9. CO-PO Mapping

CO	PO	Cognitive Level	Class room sessions (hrs)
1	1	Apply	15
2	2	Analyze	15
3	3	Analyze	15
4	4	Apply	15
5	5	Apply	15

Prepared by	Checked & Verified by	Approved by
<p><i>Jamila</i> Ms. Jamila Badri Faculty In-charge</p>	<p><i>Mahnor</i> Dr. Mahnoor Sahrash HoD,BMS</p>	<p><i>Uma</i> Dr. Uma Joseph Principal</p>

How would you apply what you have learned to prepare a cash flow statement under the Indirect Method of X Ltd for the year ended 31-12-2002

OR

10. What is a Funds Flow Statement? How can you make a distinction between Funds Flow Statement and the Balance Sheet and briefly explain its uses.

### SECTION – B

**II. Answer any FIVE**

**5 x 2 = 10 M**

11. How can you explain the scope of management accounting

12. What is a redistribution summary ?

13. How can you explain what is meant by a breakeven chart

14. How would you explain debt equity ratio ?

15. What can you say about the cash flow statement ?

16. How would you explain Horizontal Analysis of Financial Statements

17. How can you explain what is meant by P/V ratio ?

#### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO - 1	2	10	1	2
2	15	CO - 2	2	10	1	2
3	15	CO - 3	2	10	2	2
4	15	CO - 4	2	10	2	2
5	15	CO - 5	2	10	1	2

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## SEMESTER III

## ENTREPRENEURSHIP DEVELOPMENT

## 1. Course Description

Programme: BMS	Max. Hours: 75
Course Code: U24/BMS/DSC/301	Hours per week: 5
Course Type: DSC	Max. Marks: 100
No. of credits: 5	

## 2. Course Objectives

- To demonstrate an understanding of the need for entrepreneurship development.
- To evaluate factors influencing the entrepreneurial activities in different contexts.
- To develop business plans for entrepreneurial opportunities

## 3. Course Outcomes

On completion of the course the student will be able to:

**CO1:** Discuss the need to encourage entrepreneurial thinking especially among women and identify the differences between managerial and entrepreneurial decision making (UNDERSTAND)

**CO2:** Illustrate ways of generating and refining entrepreneurial Idea (APPLY)

**CO3:** Discuss the role and importance of family business and MSMEs in India (UNDERSTAND)

**CO4:** Analyse the phases involved in a project life cycle (ANALYZE)

**CO5:** Comprehend the crucial role of institutional support in fostering entrepreneurship (UNDERSTAND)

#### 4. Course Content

##### **MODULE I: INTRODUCTION** (15 Hrs)

Evolution of the concept of Entrepreneurship- Theories- Types of Entrepreneurs- Entrepreneurial competencies - Managerial and Entrepreneurial decision making - Women Entrepreneurship in India - Challenges and Support for women entrepreneurship

##### **MODULE II: IDENTIFICATION OF BUSINESS OPPORTUNITIES** (15 Hrs)

Creativity and Innovation - Approaches to identifying a business opportunity - Techniques of Idea generation - Models for Opportunity Evaluation, Purpose of a business plan - Contents of a business plan - presenting a business plan

##### **MODULE III: FAMILY BUSINESS AND MSMEs IN INDIA** (15 Hrs)

Role and importance of Family Business - Types and models of family business - Challenges faced by family-owned businesses , Role and importance of Micro, Small and Medium Enterprises - Policy Initiatives for MSMEs

##### **MODULE IV: PROJECT MANAGEMENT** (15 Hrs)

Phases of a project - Project Life Cycle - Project Scheduling - Project Analysis - Project Financing and Project Implementation

##### **MODULE V: INSTITUTIONAL SUPPORT FOR ENTREPRENEURSHIP** (15 Hrs)

National and State level institutions that support entrepreneurial activities in India, Entrepreneurship development Institutions – Business Incubators

Concept of Social Entrepreneurship - Social and Environmental dimension of entrepreneurship

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### 5. References

1. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson
2. Robert .D. Hisrich, Mathew J.Manimala, Michael .P Peters & Dean. A. Shepherd, Entrepreneurship .Tata McGraw Hill.
3. Building Social Business: The New Kind of Capitalism That Serves Humanity's Most Pressing Needs, Muhammad Yunus, Perseus Book Group
4. Rajeev Roy .Entrepreneurship .Oxford University Press.
5. The dynamics of Entrepreneurial Development and Management, Vasant Desai, Himalaya Publishing House

### 6. Syllabus Focus

#### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local ,Regional and National development needs	Identification of business opportunities, with its focus on creativity, innovation, and models for opportunity evaluation, equips participants to identify and capitalize on local opportunities, contributing to regional economic development.
Local ,Regional and National development needs	Addressing the challenges of family business can enhance the sustainability and growth of local enterprises.
Regional ,National and Global development needs	Recognizing and addressing the challenges faced by women entrepreneurs in the local context is vital for promoting gender-inclusive economic development
Regional and National development needs	Knowledge about national and state-level institutions supporting entrepreneurial activities, as well as the concept of social entrepreneurship, provides individuals with avenues to access institutional support

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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Women Entrepreneurship	To explore challenges faced by women entrepreneurs through research and problem-solving discussions
SD	MSMEs	Workshop to analyse policy initiatives for MSMEs, developing skills in understanding and interpreting business-related policies.
EMP	Business Plan	Create a simulated environment where students develop and present business plans, enhancing employability skills.
ED	Women Entrepreneurship , Family Business	Organise guest talk by successful entrepreneurs thereby motivating students to explore entrepreneurship

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Group Presentation	Participative Learning
2.	Workshops /Guest Lectures	Participative Learning
3.	Group Projects	Participative Learning
4	Case Studies	Problem Solving

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA -40%	End Semester Examination- 60%
CO1, CO2	CIA-1-Written test	Written Exam
CO3, CO4	CIA-1 - Written Test	
CO3 CO4 CO5	CIA-2 –Group presentations, projects and case studies	

**b) Model Question Paper - End Semester Exam****ENTREPRENEURSHIP DEVELOPMENT****Max. Marks: 60****Time: 2Hrs****SECTION A****I. Answer the following** **$5 \times 10 = 50 \text{ M}$** 

1. How has the concept of entrepreneurship evolved over time, and what are the key theories that contribute to our understanding of entrepreneurship?

OR

2. How do managerial and entrepreneurial decision-making processes differ, and how do they contribute to the overall entrepreneurial landscape?

3. Given the business context of food industry, apply the approaches discussed in the module for identifying a business opportunity.

OR

4. Develop a hypothetical business idea in the context of the food industry and use relevant models for opportunity evaluation to critically assess its feasibility and potential success.

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5. Examine the role and importance of family businesses.

OR

6. Describe the challenges commonly faced by family-owned businesses. What strategies can be employed to address and overcome these specific challenges?

7. Critically analyze the various phases of a project life cycle

OR

8. How do financial considerations contribute to project analysis, and what role does effective financial planning play in ensuring project success?

9. What is the role and significance of institutional support in fostering entrepreneurship?

OR

10. Examine the concept of social entrepreneurship and its social and environmental dimensions

## SECTION B

**II. Answer any 5.**

**5 x 2 = 10 marks**

11. Outline any 2 methods of business idea generation

12. How would you use the concept of elevator pitch to present a business idea?

13. Contrast Micro and Small Industries in their definitions.

14. Analyze debt financing and equity financing as sources of financing

15. Explain the concept of social entrepreneurship.

16. Describe any one challenge faced by women entrepreneurs in India

17. Describe any one critical entrepreneurial competency

**SEMESTER III****FINANCIAL MARKETS AND SERVICES****1. Course Description**

Programme: BMS Max. Hours: 75  
 Course Code: U24/BMS/DSC/302 Hours per week: 5  
 Course Type: DSC Max. Marks: 100  
 No. of credits: 5

**2. Course Objectives**

- To acquaint students with the components of the financial markets along with its working.
- To make them understand the concepts and the mechanisms of important financial services.

**3. Course Outcomes**

On completion of the course, the student will able to:

**CO 1:** Describe and explain the financial system and its components (UNDERSTAND)

**CO 2:** Analyze and explain the Primary Market and its components. (ANALYZE)

**CO 3:** Compare and contrast the Secondary Market and examine the role of SEBI. (UNDERSTAND)

**CO 4:** Describe, explain and compare and contrast various financial services. (UNDERSTAND)

**CO 5:** Describe, compare and contrast contemporary financial services and regulatory aspects.

(UNDERSTAND)

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**4. Course Content****MODULE - I FINANCIAL SYSTEM IN INDIA (15 Hrs)**

Introduction and functions of the Financial System - Financial Assets- Financial Intermediaries- Financial Markets- Financial Rates of Return- Financial Instruments- Development of the Financial System in India- Financial System and Economic Development- Weaknesses of the Indian Financial System.

**MODULE - II - MONEY MARKET (15 Hrs)**

Money Market- Features of a Developed Money Market- Importance- Composition- Call Money Market, Commercial Bills, Bill Market Scheme, Treasury Bill Market

Money Market Instruments- Commercial Papers (definition, features), Certificate of Deposit (definition, features), Inter-Bank Participation Certificate, Repo Instruments.

Structure of Indian Money Market- Features of Indian Money Market- Recent Developments  
Discount and Finance House of India

**MODULE III- CAPITAL MARKET (15 Hrs)**

New Issue Market- Distinction between New Issue Market and Stock Market- Functions of the New Issue Market- Methods of Floating New Issues- General Guidelines for New Issue- Principal Steps of Public Issue, Private Placement, Offer-for-Sale and IPOs

Instruments of Issue- Players in the New Issue Market- Advantages of the Primary Market

Secondary Market- Introduction- Functions/Services- Stock Brokers (Definition only)- Functions- Kinds of Brokers- Methods of Trading in a Stock Exchange- Current Settlement Procedure- Online Trading- Mobile Trading- Algo Trading- Types of Stock Market Orders- Badla Transactions (concept only)- Speculation- Kinds of Speculators- Types of Speculative Transactions- Stock Market Indices

**MODULE IV – BANKING AND NON-BANKING INSTITUTIONS (15 Hrs)**

The Reserve Bank of India- Functions- Commercial Banks- Features- Functions- Present Structure of Commercial Banks- Public Sector Banks- Private Sector Banks- Foreign Banks

Investment Policy and Factors Affecting Investment Policy of Banks- Objectives of Investment Policy- Non-Banking Financial Companies- Types

**MODULE - V – FINANCIAL SERVICES (15 Hrs)**

Scope of Financial Services- New Financial Products and Services- Merchant Banking- Services of Merchant Banks- Hire Purchase and Leasing- Differences-Steps in a Leasing Transaction- Advantages and Disadvantages- Mutual Funds-Benefits-Scope- Classification-Importance-Risks

Securitisation of Debt- The Operation of Securitisation- Benefits

Credit Rating-Definition-Functions- Benefits- Credit rating agencies in India and their functions

**5. References**

1. Gordon and Natarajan, Financial Markets and Services (9<sup>th</sup> Edition). Himalaya Publishing House.
2. Gupta, Aggarwal and Gupta, Financial Institutions and Markets (5th Revised Edition), Kalyani Publishers
3. Bharati Pathak, Financial Systems and Services (4<sup>th</sup> Edition). Pearson Education Pvt. Ltd.
4. Dr P K Srivastava, Banking Theory & Practice. Himalaya Publishing House.
5. M.Y.Khan, Financial Services (8<sup>th</sup> Edition). Tata Mcgraw Hill.
6. V.A. Avadhani (2012). Marketing of Financial Services. Himalaya Publishing House.

## 6. Syllabus Focus

### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National Development Need	This Course will enable the student to understand the financial eco-system of India
Global Development Need	The student will be better equipped to understand global financial markets due to a strong foundation of basic financial system.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Module II, III, IV and V	Case studies and reviews to understand the financial system and its implications on savings and investment behaviour.
ED	Module III, IV and V	Presentations and creation of curated financial services to provide specific financial services to customers

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## 7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Group Presentation	Participative Learning
2.	Workshops /Guest Lectures	Participative Learning
3.	Group Discussion	Participative Learning
4	Case Studies	Problem Solving

## 8. Course Assessment Plan

## a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments - CIA (40%)	End Semester Examination (60%)
CO 1	CIA-1	End Semester examination
CO 2	CIA-1	
CO 3, CO 4	CIA-2 Presentation	
CO 5	CIA-2 Objective Type Test	



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**b) Model Question Paper- End Semester Exam****FINANCIAL MARKETS AND SERVICES****Max. Marks: 60****Time: 2Hrs****SECTION A****I. Answer the following****5 x 10 = 50 M**

1. Explain the various functions of the financial system.

OR

2. Describe the weaknesses in the Indian financial system.

3. Examine the role of the Money Market, in the light of the various Money Market Instruments.

OR

4. Explain the features of a developed Money Market.

5. Explain the various methods of Floating New Issues.

OR

6. Enumerate the various types of speculative transactions.

7. Explain the various functions of RBI

OR

8. List out and explain the various types of NBFCs.

9. Compare and contrast Hire Purchase and Leasing services.

OR

10. Define Mutual Fund. Explain the benefits and risks associated with Mutual Funds.

**SECTION B****II. Answer any 5.****5 x 2 = 10 marks**

Explain the following

1. Inflation

2. Commercial Paper

3. Algo Trading

4. Repo and Reverse Repo

5. BBB Rating

6. AUM

7. Securitisation


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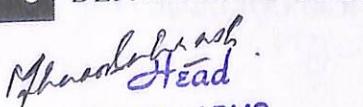
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**SEMESTER – III**  
**WEBSITE DEVELOPMENT**

**1. Course Description**

<b>Programme:</b> B.Sc./B.Com./BMS	<b>Max. Hours:</b> 30
<b>Course Code:</b> U24/CAP/SEC/301	<b>Hours per week:</b> 2
<b>Type of course:</b> SKILL ENHANCEMENT COURSE	<b>Max Marks:</b> 50
<b>No. of credits:</b> 2	

**2. Course Objectives:**

- Understand what a Content Management System is and how it differs from traditional, flat websites.
- Select the appropriate server environment and be able to install WordPress's files and database. Successfully organize and present content in WordPress.

**3. Course Outcome:**

**CO1:** To *Illustrate* the use of WordPress for creating and operating the websites. (Cognitive Level - 3)

**CO2:** To *Apply* Plugin to develop a high -quality website. (Cognitive Level - 3)

**4. Course Content:****MODULE I: INTRODUCTION TO CMS & BUILDING THE WEBSITE (15 Hrs)**

Introduction to Websites, Building Websites Using Code, Website Builder and CMS, Benefits of CMS, WordPress – Installation, Dashboard, Homepage Creation, Choosing the Relevant Theme, Page Builders and Editors, Saving a Page, Using Page Links, Adding Pictures and Categories, Menus - Creating Menus, Adding Page Links to Menu, Use of Sub-Menus and Drop-Down Menus.

**MODULE II: USING ADVANCED FEATURES (15 Hrs)**

Embedding Google Maps, YouTube Videos, Facebook Feed in the Webpage, Adding Plugins, E-Commerce: Product Types, Adding Products, Import and Export of Products, Shipping and Delivery Costs, Payment Methods.

**5. Reference Books:**

1. "WordPressMasterbook2019: -Make a Website from Scratch for Total Beginners "by Dorcas Réamonn, (Second Edition) Master book Series-2020

**6. Syllabus Focus****a) Relevance to Local, Regional, National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Global	Students learn how create their website with help advance features of WordPress

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module2	Development of a website with the help of a plugin present in WordPress.

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1	Experiential Learning	Mini Project
2	Experiential Learning	Quiz

**8. Course Assessment Plan**

**a) Weightage of Marks in Formative and Summative Assessments**

<b>Formative Assessment - FA (40%)</b>	<b>Summative Assessment - SA (60%)</b>
CIA-20 marks Mini project/ Problem solving/Case studies.	End Semester Exam-30 Marks.

**b) Question Paper Pattern**

**MODEL QUESTION PAPER**  
**PRACTICAL**

**Course Code: U24/CAP/SEC/301****Max. Marks: 30****Credits: 2****Time: 1 Hr****Answer the following:**

- 1) Build an E-Commerce Word Press Website for a Flower Store. Incorporate the following components
  - a) Create a Home Page with images which gives information about the website
  - b) Create at least 2 Product Categories and 2 Products under each category (For any 2 product multiple images should be available and these products should be on sale.)
  - c) The Product Categories created and Checkout page should be available on Menu at the top
  - d) Coupon GET20 should be created to get 10% discount.
  - e) On the checkout page  
Flat Shipping Rate of Rs.100 needs to be set for a minimum of 1 city
  - f) Cash on Delivery option should be enabled to place the order.

<b>Prepared by</b>	<b>Checked &amp; verified by</b>	<b>Approved by</b>
Ms. Prabhmeet Teaching Faculty	Ms. D. Sowjenya HOD	Dr. Uma Joseph Principal