

**St. Joseph's College of Commerce (Autonomous)**  
**#163, Brigade Road, Bangalore – 560 025**

**LESSON PLAN HOURLY WISE**  
**B Com Regular - IV SEMESTER**  
**Subject Name: COST ACCOUNTING**

**Subject Code: M3 17 AR 405**

**Lecture hours: 60**

Objective: To equip the students with the verticals of Manufacturing; Retail; Ecommerce; Hospitality, etc.

<b>Sl. No</b>	<b>UNIT &amp; OBJECTIVES</b>	<b>No. of Lecture Hours</b>	<b>Methodology/ Instructional techniques</b>	<b>Evaluation/ learning confirmation</b>
<b>Module 1</b>	<b>Introduction to Venture Establishment</b>	<b>8 Hrs</b>		
1.	Venture Establishment - Meaning-Types of Ventures - Verticals of a venture - Selecting the vertical.	2	Lecture	Question and Answer
2.	Market research concepts- primary and secondary information -	2	Case Study	Question and Answer
3.	Market survey- Interviews, survey, group survey - Identification of markets to operate in-	2	Lecture	Activity
4.	Analyzing the political, economical, social environment.	2	Lecture	Activity and Discussion
<b>Module 2</b>	<b>Legal and regulatory aspects for starting up a venture.</b>	<b>12 Hrs</b>		
1.	Regulatory framework for Starting a Business – Tax regulations ( Taxes- central, state and local taxes) - Incorporation of a business – Obtaining necessary permits and licence.	3	Lecture & Videos	Question and Answer
2.	Purpose of Intellectual Property (IP) laws- codes, designs or research, filing the right patent/trademark/copyright claim	6	PPT presentation, Lectures	Collection of Specimen copies
3	Purpose of Information Technology law- Meaning of digital signatures and e-contracts.	3	Lectures and Videos	Activity
<b>Module 3</b>	<b>Business model and plan.</b>	<b>10 Hrs</b>		
1.	Industry and Market Analysis - Anatomy of a Business Plan- Business Description	3	Lecture	Preparation of Business Plan

2.	Designing a Business Strategy and a Marketing Plan- Organization, Operations and Development Plans	3	Case Study	Preparation of Business Plan
3.	Financial Plan- Assets and Risk Management- Preliminary Business Evaluation.	4	Lecture	Preparation of Business Plan
<b>Module 4</b>	<b>Entrepreneurial Financing and Investors pitch</b>	<b>10 Hrs</b>		
1.	Managing start-up finance: sourcing of finance-Financing Decision - angel investors, VCs (venture capitals) and joint ventures	2	Lecture & Case Study	Question and Answer
2.	Allocation of funds-Investments decisions; Unit economics; Concept of costs, profits, and losses;	3	Lecture & Case study	Activity
3	Managing cash flow; analyzing financial performance-	2	Lecture and videos	Activity
4	Roadmap and trajectory- Investor pitch.	3		
<b>Module 5</b>	<b>Product Metrics</b>	<b>10 Hrs</b>		
1.	Launching the product or service into the market, Operational Metrics-value of operations,	2 Hr	Lecture	Question and answer
2.	Key Performance Indicators (KPI), performance measurements, relationship between operational managers and revenue producers.	2Hrs	Lecture	Activity
3.	Financial Metrics-Liquidity on Balance Sheet and return on assets, and Marketing Metrics-ROI, ROAS (Return On Advertising Spend),	4 Hrs	Lecture and videos	Question and Answer
4.	Customer Retention Rate. CLV (Customer Lifetime Value)	2 Hrs	Lecture	Question and Answer
<b>Module 6</b>	<b>Organisation Operations</b>	<b>10 Hrs</b>		
1.	Production operations- Production through separation- Production by modifying or improving, identifying the customer needs and convert that into a specific product or service.	3 Hrs	Lecture	Question and Answer
2.	Outsourcing- areas of outsourcing, maintaining control, hiring standards, rules and standards of outsourcing. Banking- Lending of Funds-Investment Banking, technology	3 Hrs	Lecture and Videos	Activity
	Communication, Marketing, Productivity, Customer Service. Finalizing Financial Plan, Marketing Plan, Operational Plan	4 Hrs	Lecture and Presentations	Activity

**Books for Reference:**

- ❖ *BreakIntoVC: How to Break Into Venture Capital and Think Like an Investor Whether You're a Student, Entrepreneur or Working Professional (Venture Capital - Bradley Miles*
- ❖ *Venture Capital Investing: The Complete Handbook for Investing in Private Businesses for Outstanding Profits- David Gladstone , Laura Gladstone*
- ❖ *The Little Book of Venture Capital Investing: Empowering Economic Growth and Investment Portfoliosby Louis C. Gerken (Author), Wesley A. Whittaker*
- ❖ *THE ENTREPRENEURIAL BIBLE TO VENTURE CAPITAL: Inside Secrets from the Leaders in the Startup Gameby Andrew Romans (Author)*
- ❖ *Venture Capital Deal Terms: A guide to negotiating and structuring venture capital transactions by Harm de Vries , Menno van Loon, SjoerdMol*
- ❖ *Founder's Pocket Guide: Startup Valuation by Stephen R. Poland (Author)*
- ❖ *Mastering the VC Game: A Venture Capital Insider Reveals How to Get from Start-up to IPO on Your Termsby Jeffrey Bussgang (Author)*
- ❖ *Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist-by Brad Feld , Jason Mendelson Dick Costolo (Foreword)*
- ❖ *Term Sheets & Valuations - A Line by Line Look at the Intricacies of Term Sheets & Valuations (Bigwig Briefs) Fourth Printing Editionby Alex Wilmerding, Aspatore Books Staff, Aspatore.com.*

**CIA Schedule**

<b>SI No</b>	<b>Nature of CIA Evaluation</b>	<b>Probable dates</b>
<b>1.</b>	<b>Case study</b>	<b>December - January</b>
<b>2.</b>	<b>Test</b>	<b>January 2nd week</b>
<b>3.</b>	<b>Improvement CIA</b>	<b>February 1<sup>st</sup> week</b>