

Telephone No. 2419677/2419361
Fax: 0821-2419363/2419301

e-mail : registrar@uni-mysore.ac.in
www.uni-mysore.ac.in



UNIVERSITY OF MYSORE

Estd. 1916

Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005

Dated: 15th June 2018

No.AC6/28/2018-19

NOTIFICATION

Sub: Revision of Bachelor of Commerce Syllabus and Scheme of Examination as per CBCS Pattern from the academic year 2018-19.

Ref: 1. Decision of the Board of Studies in Commerce (UG) held on 14-12-2017 & 02-03-2018.

2. Decision of the Faculty of Commerce Meeting held on 19-04-2018.

3. Decision of the Deans committee Meeting held on 22.05.2018.

The Board of Studies in Commerce (graduate) which met on 14th December 2017 and 02nd March 2018 has recommended to revise the Syllabus and Scheme of Examination Bachelor of Commerce Course. as per CBCS Pattern from the academic year 2018-19.

The Faculty of Commerce and the Deans Committee held on 19-04-2018 and 22.05.2018 respectively have approved the above said proposal with pending ratification of Academic Council and the same is hereby notified.

The contents may be downloaded from the University Website i.e., www.uni-mysore.ac.in

Sd/-

Deputy Registrar (Academic)

Draft Approved by the Registrar

To:

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, B.N. Bahadur Institute of Management Sciences, Manasagangotri, Mysuru.
3. The Chairman, Department of Studies in Commerce, Manasagangotri, Mysuru.
4. The Chairman, Board of Studies in Commerce (Graduate), Manasagangotri, Mysuru.
5. All the Principals of Affiliated College running Bachelor of Commerce, Graduate Programme.
6. The Director, College Development Council, MoulyaBhavan, Manasagangotri, Mysuru.
7. The Deputy Registrar/Assistant Registrar/Superintendent, AB and EB, University of Mysore, Mysuru.
8. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
9. Office Copy.

SYLLABUS FOR B. COM. COURSE AS PER CBCS REGULATIONS 2018-19:

FOCUS OF THE PROGRAMME:

The B COM programme aims to meet the needs of the youths aspiring to build a career in the most Indian vibrant corporate sector, Government institutions and social organizations. The course also meets the needs of the young and enterprising Indian youths nurturing entrepreneurial dream as India is the land of start-ups. The course intends to groom the entrepreneurial skills of the youth as this offer wider and unlimited employment opportunities to them.

ELIGIBILITY FOR TEACHING:

All the papers of B Com programme including Disaster Management, except Environmental studies, Constitution of India, languages, shall be taught by Faculty members having M Com qualification with B Com/BBM/BBA basic degree.

TEACHING PEDAGOGY

The programme consists of Lecture and tutorial classes. Lecture classes shall be supplemented with tutorial classes. The Tutorial classes may comprise students' seminar, special lectures on the subjects, case study analysis, and group discussion and computer lab for teaching software use in the relevant topics;

COURSE MATRIX:

Course		L	T	P	Total credits
AECC	MIL-4papers x3 credit each =12 credits				12
AECC	English Language 4papers x3 credit each=12 credits				12
AECC	Constitution of India 1 paper x 2 credit=2 credit				2
AECC	Environmental Studies 1paper x 2 credit=2 credit				2
AECC	Disaster Management 1 paper x 2 credit	2	0	0	02
Discipline specific course	11 papers of 4 credits -11x4=44 4 papers of 6 credit each=24	3 5	1 1	0 0	68
Elective courses DSE	6 papers of 5 credits each	4	1	0	30
Skill Enhancement	Skill Enhancement Courses (SEC) 4				16

Courses	X 4=16				
TOTAL					144

DETAILS OF B COM SUBJECTS AND SYLLABUS:

SEM	Sl No	Course	Subjects	credit	LTP
I	1.1	AECC	Kannada/MIL-1	03	
	1.2	AECC	English -1	03	
	1.3	DSC-1	Business Management	04	3:1:0
	1.4	DSC-2	Financial Accounting	06	5:1:0
	1.5	DSC-3	Management of Banking and Insurance Services	04	3:1:0
	1.6	AECC	Environmental studies/ Constitution of India	02	
				TOTAL CREDIT FOR THE SEMESTER	22
II	2.1	AECC	Kannada/MIL-2	03	
	2.2	AECC	English -2	03	
	2.3	DSC-4	Cost Accounting	04	3:1:0
	2.4	DSC-5	Financial accounting II	06	5:1:0
	2.5	DSC-6	Principles of Marketing	04	3:1:0
	2.6	AECC	Environmental studies/constitution of India	02	
				TOTAL CREDIT FOR THE SEMESTER	22
III	3.1	AECC	Kannada/MIL-3	03	
	3.2	AECC	English-3	03	
	3.3.	DSC-7	Corporate Accounting I	06	5:1:0
	3.4	DSC-8	Income Tax – I	04	3:1:0
	3.5	SEC-1	SEC-ANY ONE FROM GROUP-A	04	3:1:0
	3.6	AECC	Disaster Management	02	2:0:0
				TOTAL CREDIT FOR THE SEMESTER	22
IV	4.1	AECC	Kannada/MIL-4	3	
		AECC	English-4	3	
		DSC-9	Corporate Accounting II	6	5:1:0
		DSC-10	Income Tax – II	4	3:1:0
		DSC-11	Quantitative Techniques	4	3:1:0
		SEC-2	SEC-ANY ONE FROM GROUP-A	4	3:1:0
				TOTAL CREDIT FOR THE SEMESTER	24

SEM	Sl No	Course	Subjects	Credit	LTP
V	5.1	DSC-12	Entrepreneurship Development	4	3:1:0
	5.2	DSC-13	IFRS (IND-AS)	4	3:1:0
	5.3	SEC-3	SEC(Any One From - Group-A)	4	
	5.4	DSE-1	Elective-I(Any One From Group-B)	5	4:1:0
	5.5	DSE-2	Elective-II (Any One From Group-B)	5	4:1:0
	5.6	DSE-3	Elective-III-(Any One From Group-B)	5	4:1:0
			TOTAL CREDIT FOR THE SEMESTER	27	
VI	6.1	DSC-14	Principles and Practice of Auditing	4	3:1:0
	6.2	DSC-15	Business laws	4	3:1:0
	6.3	SEC-4	SEC(Any One From Group-A)	4	
	6.4	DSE-4	Elective-I(Any one from Group-C)	5	4:1:0
	6.5	DSE-5	Elective-II (Any one from Group-C)	5	4:1:0
	6.6	DSE-6	Elective-III-(Any one from Group -C)	5	4:1:0
			TOTAL CREDIT FOR THE SEMESTER	27	
		GRAND TOTAL FOR ALL SEMESTERS	144		

Group A- Skill Enhancement Courses (SEC)

Sl. No.	Course Title
1	Computerized Accounting System
2	E-Filing of Returns
3	Principles and Practice of General Insurance
4	Logistics and Supply Chain Management
5	Corporate Tax Planning
6	Company Law and Secretarial Audit
7	Quantitative Decision tools
8	Business Research Methodology

Group B- DISCIPLINE SPECIFIC ELECTIVES (DSE)

Sl. No.	5 th Semester Any three of the following
1	Consumer Affairs
2	International Business
3	Indirect Taxes-I
4	Financial Management-I
5	Advanced Cost and Management Accounting-I
6	Retail Management

GROUP-C- DISCIPLINE SPECIFIC ELECTIVES

Sl. No.	6 th Semester Any three of the following
1	Investment Analysis and Portfolio Management
2	Financial Derivatives
3	Indirect Taxes-II
4	Financial Management-II
5	Advanced Cost and Management Accounting-II
6	Organizational Behaviour

Instructions:

1. In Skill enhancement courses, students shall select 4 different subjects from Group A. In each semester one subject shall be selected at a time;
2. Students shall Elect 3 different subjects from Group B in 5th semester;

3. Students shall select 3 different subjects from group C in 6th semester;
4. MIL – Modern Indian Languages; DSC-Discipline Specific course;
DSE-Discipline Specific Elective; SEC-Skill Enhancement Course;
5. Students who opt for Indirect Tax-I, Financial Management-I, and Advanced Cost and Management Accounting-I in fifth semester shall opt for Indirect Tax -II; Financial Management-II, and Advanced Cost and Management Accounting-II in the 6th semester.

SEMESTER I

DISCIPLINE SPECIFIC COURSE

1.3: BUSINESS MANAGEMENT-

LTP 3:1:0

4 HOURS PER WEEK

Objective: To acquaint students with the management skills which enable them excel in their professional and personal life.

UNIT-I- Concepts of management, definition, characteristics of management, Management and Administration, functions of management, management by communication, management by systems, management by participation, management by motivation-MBO, MBE.

UNIT-2- planning- the process of management planning, decision making, strategy formulation, organizing, basic consideration-Departmentation- functional, project, matrix organization; decentralization and delegation of authority, dynamics of group behaviour.

UNIT-3- Leadership- concepts, types of leadership, motivation, concepts and theories, Maslow, Herzberg's theory, McGregor's theory X and Y.

UNIT-4- Controlling- meaning, definition, techniques of control, PERT, CPM, JIT, budgetary control, standard costing, co-ordination, principles of co-ordination, management audit.

UNIT-5- Emerging trends in management- Kaizen, TQM, TPM, MIS, ISO, change management, stress management, fish bone(ISHIKAWA)Diagram, business eco system, logistic management.

Reference Books:

- 1.Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
- 4.Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

SEMESTER I

DISCIPLINE SPECIFIC COURSE

1.4: FINANCIAL ACCOUNTING-I

LTP 5:1:0

6 hours per week

Objectives: To provide students the opportunity to learn the fundamental accounting concepts, techniques and skills

UNIT-1-Accounting Principles and Standards- Accounting-Meaning and Definitions, Objectives-Accounting Cycle-Accounting Concepts and Conventions With Examples- An Overview Of Accounting Standards Issued By ICAI And IFRS.

UNIT-2-Final accounts of sole trading concern- Preparation of Trading and Profit And Loss Account and Balance sheet with adjustments.

UNIT-3-Accounts from incomplete records-Meaning, features and techniques of obtaining complete information, problems on conversion of single entry into double entry system.

UNIT-4- Branch Account-meaning and objectives of maintaining of branch accounts by head office, goods invoiced by H O at cost and invoice price, accounting treatment under – debtors system.

UNIT-5- Departmental accounts-Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

UNIT-6- Computerized accounting-meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements.

Books for reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

SEMESTER I

DISCIPLINE SPECIFIC COURSE

1.5: Management of Banking and Insurance Services

LTP: 3:1:0

4 Hours Per Week

Objective: To make students understand the concepts of banking and gain insight into insurance as a risk management tool

UNIT-1- Banking Operations: Definition of a Bank – Functions of Banker: Raising of funds by various Deposit Schemes - Lending of Money: Cash Credit – Overdraft-Loans-Purchasing and Discounting of Bills -Agency Services: Collection and Payment-Execution of Standing Orders – Collection of Dividend and Interest.

UNIT-2- Role of Central Bank- Policy Framework for RBI - RBI and Monetary Policy Regulation and Supervision of Banking system - Maintenance of CRR – SLR - Interest Rate Policy, Banking Regulation Act, 1949- objectives and features, Narasimham Committee Report I and II – Prudential norms: Capital Adequacy norms.

UNIT-3- The legal relationship between the Banker and Customer, the Multifarious Transactions between them and the Rights and Duties of the Parties springing out of such relationship, Nature of Banking Business, Legal Nature of Banker-Customer Relationship and their Mutual Rights and Duties.

UNIT-4- Meaning of Insurance, Definition, Nature, Functions, History of Insurance & Different Classifications: Comparison of Life Insurance with other Insurances, Basic Principles of Insurance: Key concepts, Economic Principles, Principles of insurance viz. Utmost good faith, Insurable interest, Indemnity, Subrogation, Contribution and Proximity Cause.

UNIT-5- The Business of Insurance: Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers – role of insurance in economic development and social security – contribution of insurance to the society

Books for Reference:

01. Indian Financial System, Vasanth Desai
02. Marketing of Financial Services, V.A. Avadhani
03. Financial Markets and Services, Gordan and Natarajan
04. Indian Financial System, Varshenoy and Mittal

SEMESTER I

ABILITY ENHANCEMENT COMPULSORY COURSE

1.6: ENVIRONMENTAL STUDIES/ CONSTITUTION OF INDIA

(SYLLABUS IS TO PROVIDED BY THE CONCDERNE BOARD)

SEMESTER II

DISCIPLINE SPECIFIC COURSE

2.3: COST ACCOUNTING

LTP: 3:1:0

4 HOURS PER WEEK

Objectives: Students will gain an understanding of the cost accounting concepts and techniques and their varied application in industry and services

UNIT-1- INTRODUCTION: Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.

UNIT-2-Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.

UNIT-3- Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment , Pricing of Materials- problems on LIFO, FIFO and weighted average price.

UNIT-4- Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.

UNIT-5- Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- problems on Machine Hour Rate only. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision-making.

BOOKS FOR REFERENCE:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma :
3. Practical Costing: Khanna Pandey & Ahuja
- 4: Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar
7. Cost Accounting: S.N. Maheshwari

SEMESTER II**DISCIPLINE SPECIFIC COURSE****2.4: FINANCIAL ACCOUNTING II****LTP 5:1:0****6 hours per week**

Objectives: To develop an understanding among the students the use of different accounting methods in different business situations and use of computer as an accounting tool

UNIT-1-Accounting for consignment transaction-goods sent at cost price and at invoice price-types of commission-account sales-valuation of goods lost in transit- valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.

UNIT-2-Accounting for Hire purchase system- features, preparation of statement of analysis, ascertainment of cash price of an asset-problems on hire purchase system including repossession.

UNIT-3- Accounting for instalment system- meaning, features and differences between hire-purchase and instalment system, problems on instalment system.

UNIT-4-Accounting for royalties-minimum rent, short working, recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties-sublease (theory only)

UNIT-5- Financial statement of non-profit organization-meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet

UNIT-6- COMPUTERISED ACCOUNTING-Accounting with using tally –inventory creating stock group-stock categories- units of measures, godown and stock items, entering opening stock quantity and amount, tally voucher(accounting and inventory)-creating new voucher type.

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

SEMESTER II

DISCIPLINE SPECIFIC COURSE

2.5: PRINCIPLES OF MARKETING

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To enable students learn the basics of marketing concepts and skills which shall help them apply nuances of marketing techniques since marketing opens up a lot of business opportunities

UNIT-1-INTRODUCTION TO MARKEING-meaning, definition of market, marketing, marketing concepts, marketing mix, functions of marketing,

UNIT-2-Product-meaning; product strategies, product attributes, product classifications, Product life cycle, Branding, packaging, labelling.

UNIT-3- Service marketing, introduction, meaning, service mix, applications- hospital and tourism

UNIT-4- Advertising, publicity and event management- meaning and definition, importance advertising copy and layouts, social and economic effects of advertising. Introduction to event management, principles, concepts and designing.

UNIT-5-Retail marketing- meaning, nature classification, factors influencing, retailing, functions of retailing-the growing importance of retailing industry-Retail as a career.

BOOKS FOR REFERENCE

- 1.Marketing Management Philip Kotler.
- 2.Marketing principles and practices Chunawala.

3. Marketing Management

Pillai and Bagavathi

4. Marketing Management

Rajan Saxena

ABILITY ENHANCEMENT COMPULSORY COURSE

2.6: ENVIRONMENTAL STUDIES/ CONSTITUTION OF INDIA

(SYLLABUS IS TO PROVIDED BY THE CONCERNED BOARD)

SEMESTER III

DISCIPLINE SPECIFIC COURSE

3.3: CORPORATE ACCOUNTING-I

LTP 5:1:0

6 HOURS PER WEEK

Objectives: To provide students an understanding of various accounting techniques applied in various vital financial events in corporate business

UNIT-I- Accounting for share capital: Meaning and types of shares-issue of shares over-subscription and prorated allotment- forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

UNIT-2- Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of Companies Act-2013 on Declaration of Dividends.

UNIT-3- Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.

UNIT-4- Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.

UNIT-V- Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.

UNIT-VI- Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers

SEMESTER III

DISCIPLINE SPECIFIC COURSE

3.4: INCOME TAX-I

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To make students gain knowledge of Income Tax Act 1961 including relevant current finance act, Heads of Income and applicable provisions to compute taxable incomes under different heads.

UNIT-1- Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

UNIT-2- Heads of Income: Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income

UNIT-3- Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems

UNIT-4-Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.

UNIT-5- Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

III SEMESTER

ABILITY ENHANCEMENT COMPULSORY COURSE

3.6: DISASTER MANAGEMENT

LTP 2:0:0

2 Hours per week

Objectives: To familiarize students with the Disaster Management skills to enable them deal with manmade and natural disasters striking mankind

UNIT-1-Introduction to Disasters: Concepts, and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks) . Disasters: Classification, Causes, Impacts (including social, economic, political, environmental, health, psychosocial, etc.) Differential impacts- in terms of caste, class, gender, age, location, disability Global trends in disasters, urban disasters, pandemics, complex emergencies, Climate change

UNIT-2- Approaches to Disaster Risk reduction: Disaster cycle - its analysis, Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural-nonstructural measures, roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre, and other stake-holders.

UNIT-3- Inter-relationship between Disasters and Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources

UNIT-4- Disaster Risk Management in India Hazard and Vulnerability profile of India Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

Books for reference

1. Gupta Anil K, Sreeja S. Nair.
2. 2011 Environmental Knowledge for Disaster Risk Management,
3. NIDM, New Delhi Indian Journal of Social Work 2002.
4. Special Issue on Psychosocial Aspects of Disasters, Volume 63, Issue 2, April.
5. Kapur, Anu & others, 2005: Disasters in India Studies of grim reality, Rawat Publishers, Jaipur
6. Kapur Anu 2010: Vulnerable India: A Geographical Study of Disasters, IIAS and Sage Publishers, New Delhi.

IV SEMESTER

DISCIPLINE SPECIFIC COURSE

4.3: CORPORATE ACCOUNTING- II

LTP 5:1:0

6 HOURS PER WEEK

Objectives: To understand the various higher accounting methods applied insurance and electricity undertakings; Accounting techniques applied in valuing Human Resources and effect of inflation on financial affairs

UNIT-1- Accounting for General insurance companies, fire and marine insurance, preparation of final accounts as per latest regulations

UNIT-2-Accounting for life insurance, preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

UNIT-3-Final accounts of electricity companies, Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003

. UNIT-4- Holding company accounts, Accounting for Holding Company: Preparation of Consolidated Balance Sheet, Minority interest, Computation of Goodwill/ Capital Reserve, Revaluation of assets of subsidiary Company.

UNIT-5- Human resource accounting: Accounting Aspects of Human Capital –Meaning, Basic Premises, Need and Significance of HRA, Advantages and Limitation of HRA; Monetary and Non-Monetary Models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, standard cost method, Current Purchasing Power Method (C.P.P.M.).

UNIT-6- Inflation accounting and income measurement: Inflation Accounting: Concept – Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems). Income Concepts for financial reporting – Measurement and Reporting of Revenues, Expenses, Gains and Losses (Theory only) – Analysis of Changes in Gross Profit (Including problems).

BOOKS FOR REFERENCE:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : Agarwala A.N. Agarwala, K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K :Sahitya Bhawan Publishers and Distributers
6. Chakraborty, S.K., Human Asset Accounting: The Indian Context in Topics in Accounting and Finance, Oxford University Press.
7. Flamholtz, Eric G., Human Resource Accounting: Advances in Concepts, Methods and Applications, Jossey Eass Publishers, San Francisco, London.

IV SEMESTER

DISCIPLINE SPECIFIC COURSE

4.4: INCOME TAX-II

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To gain an in depth understanding of IT provisions relating to assessment taxability of incomes of different assessees.

UNIT-1-Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain-exemptions for individual assessee u/s 54-54GB-problmes

UNIT-2- Income from other sources (including problems), Set off and carry forward of losses (theory only)

UNIT-3-Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability.(Available software package for computation of tax liability, computation using Excel-Work sheet)

UNIT-4-Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status -conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)-Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work-sheet)

UNIT-5-Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

BOOKS FOR REFERENCE

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

IV SEMESTER

DISCIPLINE SPECIFIC COURSE

4.5: QUANTITATIVE TECHNIQUES-

LTP: 3:1:0

4 HOURS PER WEEK

Objectives: To make students acquire mathematical skills to be applied in analysis and interpretation of business data to facilitate decision making

UNIT-1-Indices and logarithms-Meaning-Basic laws of Indices and their application for simplification, laws of logarithms-common logarithms, application of log table for simplification.

UNIT-2- Progression-Meaning of sequence, progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric progression-Application problems on Arithmetic progression and geometric progression.

UNIT-3-Ratio, proportion, variation, and percentages and their application to business

UNIT-4-Simple interest and compound interest-Bills discounting- Meaning-concepts; Bankers discount, true discount, bankers' gain and present worth of bill.

UNIT-5- Matrices and determinants, meaning and types of matrices, matrix operation - addition, subtraction and multiplication . Determinants of a matrix and its evaluation; solutions of linear equations by using cramer's rule.

Books for References

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques,Nithya Publications, Mysore.
2. P.R. Vittal, Business Mathematics, Revised Edition,Margham Publications, New Delhi, 2001.
3. V.K.Kapoor, Introductory to Business Mathematics, S.CHAND, New Delhi, 2009.
4. Sancheti and Kapoor, Business Mathematics, Sultan chand and Sons, New Delhi-42.
5. G.K.Ranganath and T.V. Narsimha Rao Basic Mathematics- Volume II.

V SEMESTER

DISCIPLINE SPECIFIC COURSE

5.1: ENTREPRENEURSHIP DEVELOPMENT

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To help students acquire entrepreneurial skills this shall give wings to the creative ideas of young minds. This will help harness their entrepreneurial potential to facilitate India achieve economic superpower

UNIT-1- Meaning, definition of Entrepreneur, Enterprise, Entrepreneurship, Characteristics of successful entrepreneur, Functions, Role of entrepreneur in economic development, women entrepreneur, Rural entrepreneur, Agricultural entrepreneur-meaning and challenges.

UNIT-2-Entrepreneurship development program(EDP), meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC,RUDSET, Industrial estate-Meaning and importance.

UNIT-3- Financing of small business in India, institutional and non-institutional assistance-SFCs, banks, SIDBI, NBFC-meaning and schemes; venture capital, bills discounting, factoring, state and central government subsidies and incentives for SSI(existing)-recent industrial policy(2011), PM MUDRA YOJANA- meaning, objectives, procedures for obtaining loan under MUDRA.

UNIT-4-Setting up of new business, forms for small business- small proprietorship, partnership, private company, cooperative society-meaning and nature, project formulation, project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.

UNIT-5-Business ethics-meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in the areas of self employment-event management-meaning and areas of business in event management(party organizing , catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity.

BOOKS FOR REFERENCE

1. Entrepreneurship And Small Business Management- C B Guptha And S S Khanka
- 2.Entrepreneurship Development – C B Guptha And Srinivasan
- 3.Entrepreneurship development development –Shankaraiah

4. Entrepreneurship development- S S Khanka

5. Management of small scale business and entrepreneurship- Vasantha Desai.

V SEMESTER

DISCIPLINE SPECIFIC COURSE

5.2: IFRS (IND -AS)

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To impart a basic understanding of application of IFRS in the financial reporting practices in the globalized and turbulent business environment

Unit-1-IFRS-Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17), List of IND-ASs.

Unit-2-Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards-Meaning of Framework, Purpose and status - Scope - Application - Uses and their information and needs – objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement (**Only Theory**). Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – **Simple problems on each statement.**

Unit-3-Accounting for Assets and Liabilities-Recognition and Measurement criteria for Investment Property (IND-AS 40) – Borrowing Cost (IND-AS 23) — Provisions, Contingent Assets and Contingent Liabilities (IND-AS 37) - Share-based Payment (IND-AS 102) - **Only Theory**. Recognition and Measurement for Property, Plant and Equipment (IND-AS 16) – Intangible Assets (IND-AS 38) - Inventories (IND-AS 2) -Leases (IND-AS 17) – Impairment of Assets (IND-AS 36) - **Theory and Simple Problems only**

Unit-4-Accounting for Revenue and Expenses- Income Taxes (IND-AS 12) – Employee Benefits (IND-AS 19) -Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).

Unit-5-IND-AS on Business Combination, Consolidation and Disclosure-Consolidated Financial Statements (IND-AS 110) – Joint Arrangements (IND-AS 111) – Business Combinations (IND-AS 103) - Related Party Disclosures (IND-AS 24) – Operating Segments (IND-AS 108) – First-time adoption of International Financial Reporting Standards (IND-AS

101) – Financial Instruments: Disclosures (IND-AS 107) – Disclosure of interests in Other Entities (IND-AS 112) –Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS 34) – Insurance Contracts (IND-AS 104)– **Theory and Simple Problems only.**

Books for reference:

1. A Quick Guide to Indian Accounting Standards (Ind-AS) by Chethan N. Patel and BhupendraMantri, Taxmann Publication (P.) Ltd.
2. Students' Guide to Ind ASs – Converged IFRSs by Dr. D.S. Rawat, Taxmann Publication (P.) Ltd.
3. IFRS for India, Dr.A.L. Saini, Snow white publications
4. Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

VI SEMESTER

DISCIPLINE SPECIFIC COURSE

6.1: PRINCIPLES AND PRACTICE OF AUDITING

LTP 3:1:0

4 Hours per week

Objectives: To provide students with knowledge of auditing principles and practices being applied to render the financial records and reports more credible

UNIT-1-Introduction: meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor-audit report-auditing in a computerized environment.

UNIT-2- Audit planning and control: factors affecting audit planning-audit programme advantages-audit note book- appointment of a company auditor- qualifications, disqualifications-rights and duties of a company auditor.

UNIT-3- Internal check and internal control-meaning and objective-internal check for various transactions-limitations of internal control. Vouching-meaning and importance – vouching of cash transactions.

UNIT-4- verification and valuation of assets and liabilities, meaning- problems in valuation of assets, verification and valuation of assets and liabilities- goodwill, Stock in trade, Investments, Patents, Copy rights and trademarks, plant and machinery- capital, creditors, debentures, outstanding expenses, contingent liabilities.

UNIT-5- Audit of different types of organizations-audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.

Books for reference

- | | |
|------------------------|--------------------|
| 1. Auditing | T R Sharma |
| 2. Practical auditing | B N Tandon, |
| 3. Practical auditing- | Spicer and Spegler |
| 4. Auditing | Jagadeesh prakash |

VI SEMESTER

DISCIPLINE SPECIFIC COURSE

6.2: BUSINESS LAWS

LTP 3:1:0

4 HOURS PER WEEK

Objectives: To enable students gain an understanding of legal and regulatory framework which regulate the functioning of business establishments

UNIT-1- Concept of law, Sources Of Law- Mercantile Law; Agreement, Contract-Definition And Essentials Of a Contract, Legal Rules As To Valid Offer And Acceptance; Termination Of An Offer.

UNIT-2-Contractual Capacity-Minor's Agreement, Consideration-Definition, Essentials And Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features Only.

UNIT-3- Contingent contract, Quasi contracts, Wagering Agreement, Discharge of A Contract, Remedies For Breach Of Contract.

UNIT-4- Intellectual Property Act- Definition and Registration Procedure for Patent, Copy Right, Trademarks.

UNIT-5- Information Technology Act 2000-Definition Of Information-Digital Signature, Legal Recognition Of Electronic Records, License To Issue Digital Signature Certificate And Acceptance Of Digital Signature.

Books for Reference:

1. Mercantile Law N.D.Kapoor
2. Business Law – P C Tulsian and Bharat Tulsian
3. Mercantile Law P P S Gogna.
4. Mercantile Law Kamal Garg
5. Business law Tulsian

GROUP A

SKILL ENHANCEMENT COURSE-1

COMPUTERIZED ACCOUNTING SYSTEM-

LTP- 3:0:1

4 hours per week

Objectives: To impart students with knowledge of use of computers and related software's in order to enhance their job skills in the backdrop of increased computerization of accounting.

Unit-1-Computerized Accounting System:Meaning of Computerised Accounting ;Traditional/Manual System of Accounting; Process of Computerised Accounting; Features of Computerised Accounting; Difference Between Manual Accounting System and Computerised Accounting ; Advantages and Disadvantages of Computerised Accounting; Process/Steps In Computerised Financial Accounting; Advantages of the Computerised Financial Accounting System; Various Components of a Computerised Financial Accounting System

Unit-1- Voucher Types of Voucher ; Bank Payment Voucher ; Bank Receipt Voucher ; Cash Payment Voucher ; Cash Receipt Voucher ; General Voucher.

Unit—2-Bank Reconciliation Statement; Common transactions with bank ; Cashbook and bank statement ; Reasons for difference between cash book and bank statement ; Bank reconciliation statement

Unit-3- Computerized Accounting; Scope of Computerized Accounting; Computerized Accounting Software; Creating a Corporation in Computerized Accounting Software . Chart

of Accounts ; Creating Chart of Accounts ; Update Chart of accounts ; Charts of accounts
Beginning Balances ; Organizational codes ; Editing charts of accounts;

Unit-4-.Periodic Reports; General Journal ; Ledger; Trial Balance ; Income Statement ;
Balance Sheet Inventory report; Account Receivable report; Account Payable report

Uni-5- Data Entry System ; Voucher and Entry of vouchers ; Sales Entries ; Purchase Entries ;
Cash Receipt Entries ; Cash Payment Entries ; Bank transaction Entries Maintain the
Records of Sales & Customers ; Quotations to customers ; Sales orders ; Sales Invoices ;
Sales receipts ; Record of Customers ; Sales report ;. Customer Report.

Unit-6-Maintain the Records of Purchases and Vendors/Suppliers ; Preparing the
Quotations ; Purchase orders; Payment to vendors ; Record of vendors ; Utility Bills Payable ;
Purchase Report ; Vendors Report

Books for reference:

- 1.Computer Accounting (Accounting & Finance) Paperback – Michael Fardon
2. Computerized Accounting Spiral-bound – 2008- Arens and Ward (Author)
3. Computerized Accounting -Prof.C.M.Tembhurnekar, Dr.Alok Dwivedi
4. https://margcompusoft.com/Free_accounting_software.html

SKILL ENHANCEMENT COURSE-2

E-FILING OF RETURNS

LTP-3:1:0

4 hours per week

Objectives: To acquaint students with provisions and procedure concerning on-line filing of returns under Income Tax Act and GST Act.

Unit-1- E-filing of Returns- meaning- objectives- advantages, features of E-filing ; Types of e-filing, e-filing Process flow, Types of e-Verification of Returns, How to e-file, Who should file e-return;

Unit-2- ITR-1 and ITR2- ITR-3- ITR-4 introduction- format- Heads of income covered- contents- filling the return- steps involved in filing of ITR-1, ITR-2, ITR-3, ITR-4

Unit 3-ITR-5- ITR-6; ITR-7- introduction- format- Heads of income covered- contents- filling the return- steps involved in filing of ITR-5, ITR-6, ITR 7.

Unit-4-E-filing of returns under GST-GSTR-1- GSTR-1A, GSTR-2, GSTR 2A; GSTR-3, GSTR 3A, gstr-3B, GSTR 9, Assesses required to file, contents to be filled, Documents required,steps in filing the above returns;

Unit-5-returns to be filed by composition tax payers-GSTR-4A, GSTR-4, GSTR-9; Returns to be submitted by an input service distributor-GSTR 6, GSTR-6A; Returns to be filed by Tax Deductor-GSTR-7, GSTR-7A;Contents- steps to be followed in filing the above returns

References:

1. <https://incometaxindiaefiling.gov.in/eFiling/Portal>
2. <https://www.bankbazaar.com/tax/step-by-step-guide-efile-income-tax-return-online.html>
3. <https://www.icicibank.com/knowledge-base/tax/steps-for-e-filing>
4. <https://taxguru.in/income-tax/download-free-ebook-the-process-efiling-income-tax-returns.html>
5. **Students Guide To e>Returns- vinod K singhania- taxmann**
6. <https://www.profitbooks.net/gst-returns/>

SKILL ENHANCEMENT COURSE -3

PRINCIPLES AND PRACTICE OF GENERAL INSURANCE

LTP-3:1:0

4 Hours per week

Objectives: To develop an understanding of the working of the insurance sector as it unfolds a lot of career opportunities. This necessitates students gain an insight into various facets of insurance sector

UNIT-I -Meaning of General Insurance – The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance –Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India.

UNIT-2- Fire Insurance: Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies, Marine Insurance: Marine Cargo policies – Hull policies – Institute cargo clauses – Institute hull clauses – Open policies – Accumulation of risk per location -Motor Insurance: Types of policies – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium.

UNIT-3-Non life miscellaneous insurances: Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.

UNIT-4- Underwriting and Settlement of Claims: Proposal forms, Cover notes, Certificates of Insurance, Endorsements, Moral and Physical Hazards, Statistics Spreading of Risks, Premium Rating, Premium Loading.

UNIT-5- Settlement of Claims: Claim procedure, TPAs: Claim forms, Investigation / Assessment, Essential Claim Documents, Settlement Limitation, Arbitration, Loss Minimization and Salvage.

TEXT BOOK REFERENCES

1. Insurance Institute of India – IC 34 – General Insurance
2. Insurance Institute of India – IC 45- General Insurance Underwriting
3. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
4. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai.
5. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi

SKILL ENHANCEMENT COURSE-4

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

LTP-3:1:0

4 hours per week

Objectives: To acquire knowledge of working of a strategic and supportive service that facilitates the smooth functioning of business undertakings.

UNIT -1- INTRODUCTION TO SUPPLY CHAIN MANAGEMENT, Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies, achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.

UNIT-2-DESIGNING THE SUPPLY CHAIN NETWORK, Designing the distribution network, role of distribution, factors influencing distribution, design options – e-business and its impact, distribution networks in practice, network design in the supply chain, role of network ,factors affecting the network design decisions, modelling for supply chain.

UNIT- 3- DESIGNING AND PLANNING TRANSPORTATION NETWORKS-Role of transportation, modes and their performance, transportation, infrastructure and policies, design options and their trade-offs, tailored transportation. **SOURCING AND PRICING:** Sourcing, In-house or Outsource – 3rd and 4th PLs – supplier scoring and assessment, selection, design collaboration, procurement process, sourcing planning and analysis. Pricing and revenue management for multiple customers, perishable products, seasonal demand, bulk and spot contracts.

UNIT- 4- INFORMATION TECHNOLOGY IN THE SUPPLY CHAIN-IT Framework – customer relationship management, internal supply chain management – supplier relationship management, transaction management, future of IT. **COORDINATION IN A SUPPLY CHAIN:** Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust , continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.

UNIT-5-DIMENSIONS OF LOGISTICS-Introduction: A macro and micro dimension, logistics interfaces with other areas, approach to analysing logistics systems, logistics and systems analysis, techniques of logistics system analysis – factors affecting the cost and importance of logistics.

UNIT- 6- DEMAND MANAGEMENT AND CUSTOMER SERVICE-Outbound to customer logistics systems ,Demand Management, Traditional Forecasting, CPFRP, customer service, expected cost of stock-outs, channels of distribution.

REFERENCES

1. Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation, Pearson.
2. Coyle, Bardi, Longley, The management of Business Logistics – A supply Chain Perspective, Thomson Press.
3. Supply Chain Management by Janat Shah Pearson Publication.
4. Donald J Bowersox, Dand J Closs, M Bixby Coluper, Supply Chain Logistics Management, TMH, Second Edition.

SKILL ENHANCEMENT COURSE-5
COMPANY LAW AND SECRETARIAL PRACTICE

LTP-3:1: O

4 Hours per week

Objectives: To impart students with knowledge of companies Act-2013 and role of company secretary in corporate affairs

Unit-1-Companies Act- Introduction- companies Act 2013- features of companies Act - 2013, Types of companies- Public companies, Pvt company, statutory corporation, One person company, Dormant company, Associate company, Small company, Limited Liability Partnership- Application of Company Law to banking/insurance sector- Registrar of companies- functions, Ministry of Corporate affairs-functions; SEBI-functions of SEBI.

Unit-2-Secretary- Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary, Qualification For Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form

Unit-3-Company Formation And Conversion Choice of the form of the business entity, Conversion/reconversion of one form of business entity into another, Procedure for incorporation of private/public companies, Companies limited by guarantee and unlimited companies and their conversion/re-conversion registration., Obtaining certificate of commencement of business, Obtaining certificate of re-registration, Commencement of new business and certification,

Unit-4-Procedure for alteration of various clauses of memorandum, Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares, Issue of Shares at Par/Premium/Discount; Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates – Issue of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights

Unit-5-Meetings, Collective Decision Making Forums, Authority, Accountability, Delegation and Responsibility ; Board Meetings , Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers, General Meetings, Convening and Management of Statutory Meeting, Annual and Extra-Ordinary General Meetings, Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting; Post-Meeting Formalities, Preparation of Minutes and Dissemination of Information and Decisions

Books for reference:

1. S.Srikanth , Shanti Rekha Rajagopal ,Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book
2. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.
3. Sangeet Kedia, Advanced Company Law And Practice, Pooja Law Publishing Company,

GROUP A

SKILL ENHANCEMENT COURSE-6

CORPORATE TAX PLANNING

LTP 3:1:0

4 Hours Per Week

Objectives: To equip students with tax planning skill using various tax schemes and incentives available while taking strategic business decisions

Unit-1- Introduction: Corporation tax, Tax Planning, Tax Evasion, Tax Avoidance, Tax Management, Dividend Tax, Domestic Company, Foreign Company.

Unit-2-Tax Planning for new Business: Location and Nature of Business, Forms of Business Organization

Unit-3-Tax Planning and Financial Management Decisions: Tax Planning relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares

Unit-3-Tax Planning and Managerial Decisions: Tax planning in respect of Own or Lease, sale of assets used for scientific research, make or buy decisions, repair, replace, renewal or renovation of an asset, shut-down or continue decisions.

Unit-4--Special Tax Provisions: Tax provisions in respect of Free Trade Zone, Tax provisions in respect of Infrastructure Development, Tax provisions in respect of Backward Areas, Tax provisions in respect of Tax Incentives to Exporters.

Unit-5-Amalgamation -Meaning of amalgamation under the Income-tax Act , Transactions not treated as amalgamation, Actual cost and written down value when assets are transferred in a scheme of amalgamation, When a capital asset (other than a block of assets) is transferred, When a block of asset is transferred, Assets in amalgamation not treated as transfer, Transfer of capital assets to amalgamated Indian company,

Unit-6- Tax Payment: Tax deduction at source, Tax collection at source, and Advance payment of tax, Relief for double taxation [Secs. 90, 90A and 91], ADT agreements [Sec. 90]

, Modes of granting relief under ADT agreements , Unilateral relief [Sec. 91], Double taxation relief in case of specified associations [Sec. 90A]

Books for reference:

1. Direct Tax Laws and Practices- Vibnod K. Singhania
2. Direct Taxes – H C Meharothra
3. Corporate tax planning & business tax procedures- Vinod K songhania
4. Direct Tax Laws - T.N. Manoharan & G.R. Hari

SKILL ENHANCEMENT COURSE-7

QUANTITATIVE DECISION TOOLS

LTP-3:1:0

4 hours per week

Objectives: To equip students with statistical tools which have wider applications in business situation analysis and with research skills to analyse and find solutions to various problems facing various business undertakings

UNIT-1- Meaning and definition of statistics, functions, advantages, limitations- collection of data-methods of collecting primary data, and sources of secondary data-classification and tabulation-SPSS –Introduction, uses, creation of variables and entering data.

UNIT –2- Measure of central tendency-Meaning and Definition of Averages-Arithmetic mean, Median, Mode[grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS.

UNIT-3-Correlation-Meaning and Definition, types of correlation, Methods of calculating correlation co-efficient [Karl pear sons and Spearman’s correlation] calculation of correlation using SPSS; Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.

UNIT-4-Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers. Note-Besides solving problems chapter-wise in class rooms, teach using SPSS in computer lab.

UNIT-5-Testing of Hypothesis: meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.

Books for Reference:

1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal

2. Statistical Methods: S. P Gupta.
3. Fundamentals of Statistics: S.C Gupta
4. Practical Statistics: R S N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor
6. Statistics for Management: Richard I. Levin and David S. Rubin
7. Statistics: Dr. B.H. Suresh, Dr. G.H. Mahadevaswamy, Nithya Publications, Mysore.

SKILL ENHANCEMENT COURSE-8

BUSINESS RESEARCH METHODS

LTP-3:1:0

4 Hours Per Week

Objectives: To provide students an opportunity to acquire research skills which facilitate an incisive analysis of various issues in the realm of business and education

UNIT-1-INTRODUCTION TO BUSINESS RESEARCH-Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.

UNIT-2-BUSINESS RESEARCH DESIGN-Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.

UNIT-3-DATA COLLECTION-Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.

UNIT-4- SAMPLING AND HYPOTHESIS TESTING-Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.

UNIT-5-DATA ANALYSIS-Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate Analysis, Interpretation.

UNIT- 6- RESEARCH REPORT-Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing.

REFERENCES

1. Marketing Research – Naresh K Malhotra – Pearson Education.
2. Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
3. Business Research Methods–Donald R. Cooper & Pamela S Schindler, TMH.
4. Marketing research: Text and cases- Rajendra Nargundkar – TMH.
5. Business Research Methods – Alan Bryman & Emma Bell, Oxford.
6. Research Methodology – C R Kothari- Vishwa Prakashan.
7. Business Research Methods – William G Zikmund- Thomson,
8. Methodology of Research in Social Sciences – O R Krishnaswami, M Ranganatham, HPH.

V SEMESTER

GROUP –B-

DISCIPLINE SPECIFIC ELECTIVE

CONSUMER AFFAIRS

LTP 4:1:0

5 Hours per week

Objectives: To impart with knowledge of legal and regulatory framework this ensures protection of consumer rights and interest. To enable students learn various grievances redressal mechanisms available to consumers.

Unit 1: Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail

and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit- 2- The Consumer Protection Law in India; Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act:

Unit-3-Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit-4- Grievance Redressal Mechanism under the Indian Consumer Protection Law , Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit -5-Role of Industry Regulators in Consumer Protection . Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority

Unit 6: Contemporary Issues in Consumer Affairs; Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2, 3 and 4 refer to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book,
9. e-book, www.consumeraffairs.nic.in

**V SEMESTER
DISCIPLINE SPECIFIC ELECTIVE
INTERNATIONAL BUSINESS**

LTP- 4:1:0

5 HOURS PER WEEK

Objective: To develop an understanding of modes of globalising the business, and international treaties that regulate functioning of MNCs

Unit- 1-Introduction-Globalisation – Meaning and implications - Globalisation of markets and production – The emerging global economy - Drivers of Globalisation. Modes and entry strategies of international business – arguments for and against – trends in international trade. Differences between domestic and international business.

Unit- 2- International Business Environment-Cultural aspects, values and norms, social structure, religious and ethical systems, language, education, implications of cultural differences on business. International business environment, Political and legal factors, political systems, legal systems, International business environment, Economic factors, the determinants of economic development. Tariffs, subsidies, local content requirements, administrative policies, anti dumping policies, political and economic arguments for intervention ,Development of the world trading system.

UNIT-3- WTO and Regional Integrations-GATT, the Uruguay round of negotiations. WTO, genesis and functions, the future of WTO. Regional Integrations, Trading Blocks, nature and levels of integration, arguments for and against regional integration, Trading blocks, European Union, ASEAN, APEC, NAFTA, SAARC.

UNIT-4- Multinational Corporations, Organisation, design and structures, head quarters and subsidiary relations in multinational corporations.

UNIT -5- Foreign Exchange Market-Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility

UNIT 6- International Monetary System, Funding facilities and strategies of IMF and World Bank, Expatriation and Repatriation, Ethical dimensions in International Business.

REFERENCES

1. Charles W L Hill. And Arun Kumar Jain. International Business: competing in the global market place, Mc Graw-Hill.
2. John D. Daniels Lee H Radebaugh, International Business: Environments and Operations Addison Wesley.
3. Justin Paul – International Business – Prentice Hall of India.
4. Oded Shenkar Yadong Luo: International Business – John Wiley and Co.
5. Wild J. John, Wild L. Keneth and Han C. Y. Jerry, International Business: An integrated approach, Prentice Hall
6. Alan M. Rugman and Richard M. Hodgetts – International Business by Pearson Education.

V SEMESTER

DISCIPLINE SPECIFIC ELECTIVE-

INDIRECT TAXES-I

LTP-4:1:0

5 Hours per week

Objective: To impart with knowledge of the changed landscape of indirect taxes merged into one tax- GST. Students equipped with knowledge of GST provisions relating to registration, computation of GST and filing of returns prove to be of great value to the business concerns

Unit-1- Introduction to GST- Indirect tax Structure in India, Issues in Indirect Tax, Rationale for Transition to GST; GST-Meaning, Definition of GST, Types of GST, Features of GST, Benefits of GST, Problems on Computation of GST.

Unit-2-DEFINITIONS-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed exports, Draw-back, Electronic Credit ledger, Exempt Supplies, Input, Input service, Input Service Distributor, Input Tax, Input tax Credit, Intra-state supply of Goods, Job work, Reverse Charge, Invoice, Composition Levy, Mixed Supply, outward supply, Person, Turnover in State

Unit-3- Levy and Collection of Tax: Scope of supply; Levy of GST; Liability of tax payable person, Rate and value of tax, meaning and conditions of supply, list of transactions without consideration list of neither a supply of goods, nor supply of services; meaning and treatment of mixed supply: meaning and treatment of composite supply: reverse charge mechanism: Composition levy.

Unit-4-THE INTEGRATED GOODS AND SERVICE TAX ACT,2017-Short title, extent and commencement; Definitions; Central tax, Customs frontier of India, Export of Goods and Services, Import of goods and services; Location of Recipient of service, Location of supplier of service; Appointment of officers; Levy and Collection; Power to grant exemption from tax; Inter-State supply;. Intra-State supply; Supplies in territorial waters

Unit-5-Place of supply of goods other than supply of goods imported into, or exported from India;. Place of supply of goods imported into, or exported from India; Place of supply of services where location of supplier and recipient¹ is in India; Place of supply of services where location of supplier or location of recipient is outside India; Special provision for payment of tax by a supplier of online information and database access or retrieval services

Unit-6- Time of supply-Introduction, time of supply-forward charge, reverse charge, residuary, special charges-Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply.

References:

- 1.Taxmann publications
- 2.Compendium on Goods and service tax-Dr. Manju S
- 3.www.cbec.gov.in/
4. www.ICSJ.edu.in
- 5.www.icai.org.
- 6.Students Guide To GST & Customs Law Vinod K Singhania

V SEMESTER
DISCIPLINE SPECIFIC ELECTIVE
FINANCIAL MANAGEMENT-I

LTP 4:1:0

5 HOURS PER WEEK

Objectives: To enable students understand the basic concepts and tools of finance applied in the corporate financial affairs

UNIT-1-introduction to financial management, meaning-scope-goals of financial management-sources of finance,

UNIT-2-Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.

UNIT-3-Cost of capital, meaning- importance of cost of capital in financial decisions, determination of specific costs-cost of debt- cost of preference share capital-cost of equity, cost of retained earnings-weighted average cost of capital-Leverages- meaning- types problems on Leverages.

UNIT -4-Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.

UNIT- 5- Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.

UNIT-6-Dividend decisions-meaning, Dividend decisions, Dividend policies-objectives of dividend policy-determinants of dividend policy-dividend relevance- Walter's model, Gordon model-Dividend irrelevance-MM hypothesis.

BOOKS FOR REFERENCE :

1. Financial Management I.M.Pandey. 2. Financial Management Ravi Kishore
3. Financial Management Dr.V.R.Palanivelu 4. Financial Management Kulkarni
- 5.Financial Management Tulsian P C 6. Financial Management Khan and Jain

V SEMESTER

DISCIPLINE SPECIFIC ELECTIVE -

ADVANCED COST AND MANAGEMENT ACCOUNTING-I

LTP-4:1:0

5 Hours Per Week

Objectives: To make students understand the various costing techniques applied in different industries to ascertain the cost of products and services

UNIT-1- Introduction to Costing Methods: Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.

UNIT-2- Contract costing: Introduction- Contract account, Profit on incomplete contracts, work in progress, Contractee's Accounts, Escalation clause.

UNIT-3-Process costing: Introduction, Distinction between Job costing, and process costing, process losses, inter-process profits, Joint products and by-products- Meaning, features, differences, problems on process accounts including joint and by products.

UNIT-4-Operating Costing-Introduction, transport costing, standing charges, operating/running charges, preparations of operating cost sheet.

UNIT-5-Reconciliation of cost and financial accounts-need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.

UNIT-6-Activity based costing(ABC);Definition, Features, Advantages, Differences between ABC and traditional costing, Allocation of overheads; Objectives of ABC, Development of ABC, Implementation of ABC, Problems on Computation of Activity Based Costing and Traditional Costing;

BOOKS FOR REFERENCE:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma :
3. Practical Costing: Khanna, Pandey & Ahuja
- 4: Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar

V SEMESTER
DISCIPLINE SPECIFIC ELECTIVE
RETAIL MANAGEMENT

LTP-4:1:0

5 Hours per week

Objectives: To acquaint students with the knowledge of modern retail business format and various dimensions of retail operations

Unit – 1- Introduction to Retailing: Concept of retailing, Functions of retailing, Terms and Definition, retail formats and types, Retailing Channels, Retail industry in India, Importance of retailing, Changing trends in retailing.

Unit – 2- Understanding the Retail Consumer: Retail consumer behaviour, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consume.

Unit – 3- Retail Market Segmentation and Strategies: Market Segmentation and its benefits, kinds of markets, definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Unit – 4- Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail locations, Measurement of success of location.

Unit – 5- Merchandise Management: Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analyzing Merchandise performance.

Unit – 6- Retail Operations and Retail Pricing: Store administration, Premises management, Inventory Management, Store Management, receipt Management, Customer service, Retail Pricing, Factors influencing retail prices pricing strategies, controlling costs.

References:

1. Retail Management 01 Edition S. C. Bhatia
2. Retail Management: Text and Cases (English, Paperback, Swapna Pradhan
3. Retail Management; Principles and Practices – R. Sudarshan

4. Retail Management PB (English, Paperback, Mathur U C)

GROUP C

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

LTP-4:1:0

5 Hours per week

Objectives: To learn the basics of investment, stock market, investment analysis tools and construction of portfolio of assets which optimize return and minimize risk

Unit- 1-Introduction to Investment-Meaning, Financial and Economic Meaning, Characteristics, Objectives, Investment v/s Speculation, Investment v/s Gambling, Types of Investors and Investment avenues.

Unit-2- Indian Financial System and Stock Market-Investment Planning, Introduction to Stock Market, Overview of Indian Financial System, Market Indices, Methods of Computation of Market Indices.

Unit-3-Portfolio Management- Meaning, Phases, Evolution, Role of Portfolio Management, Calculation of Risk and Return, Fundamental Analysis: Economic Analysis, Industry analysis and Company analysis and Technical Analysis: Meaning, Dow Theory, basic Principles, Trends and charts.

Unit-4-Share and Bond Valuation-Share: concepts and present value, share valuation model, constant Growth Model, Multiple Growth Model, Discount rate, Multiplier Approach to share values and Regression Analysis. Bonds: Bond Returns, Prices, Pricing Theories, Bond Risks and Bond Duration.

Unit-5-Efficient Market Hypothesis and Portfolio Analysis-EMH: Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency. Portfolio Analysis: Expected Return and Risk of Portfolio, Reduction of Portfolio Risk through Diversification, Portfolio with more than two Securities – solved examples.

Unit-6- Portfolio Selection -Feasible set of Portfolios, Selection of Optimal Portfolio, Limitations of Markowitz Model and Single Index Model and Multi Index Model. Capital Asset Pricing Model and Arbitrage Pricing Theory.

BOOKS FOR REFERENCE

1. Investment analysis and Portfolio Management Prasanna Chandra
2. Security Analysis and Portfolio Management Punithavathi pandian
3. Security Analysis and portfolio Management Ambika Prasad Dash
4. Security Analysis and Portfolio Management, M. Ranganatham, R. Madhumathi

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE-

FINANCIAL DERIVATIVES

LTP 4:1:0

5 Hours Per Week

Objectives: To develop an understanding of the basics of financial derivative market, different financial derivatives and their trading mechanisms

Unit-1-Financial Derivatives - Introduction, -meaning- Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - traders in derivatives markets - Derivatives market in India

Unit-2-Futures and forwards - differences-valuation of futures, Mechanics of buying & selling futures, Margins, Hedging using futures -specification of futures - Commodity futures, Index futures, interest rate futures – arbitrage opportunities.

Unit-3-Options: Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non-dividend paying stocks put-call parity - mechanics of options -stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black and Scholes Model,

Unit-4-Financial Swaps- features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps

Unit-5-Commodity derivatives: commodity futures market-exchanges for commodity futures in India, Forward Market Commissions and regulation-commodities traded – trading and settlements – physical delivery of commodities

Unit-6- credit Derivatives, meaning, common credit derivatives, types of credit derivatives, Credit Default swaps(CDS), Total Return swaps, Collateralized debt obligations(CDO), Indian scenario.

Books for reference

1. Financial Derivatives- Vohra and Bagri
2. Capital Market Instruments Kotreshwar G
3. Fundamental Financial Derivatives N R Parasuraman
4. Financial Derivatives S L Guptha

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE-

INDIRECT TAXES-II

LTP 4:1:0

5 hours per week

Objectives: To enable students gain an in depth understanding of GST Act; to learn the basics customs duty and GST Implications on Customs duty computation

Unit-1- Value of taxable supply-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.

Unit-2- Input tax credit- meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)

Unit-3- Tax Invoice, Credit and Debit Notes;. Tax invoice; Prohibition of un authorised collection of tax; Amount of tax to be indicated in tax invoice and other documents ; Credit and debit notes.

Unit-4-Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration;

Unit-5-Returns-Brief introduction to various GSTRS-procedure for filing various returns.

Unit-6- Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti dumping duty, Safeguard Duty, IGST, GST Compensation Cess- Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.

References:

- 1.Taxmann publications
- 2.Compendium on Goods and service tax-Dr. Manju S
- 3.www.cbec.gov.in/
4. Systematic Approach GST- Dr.Ravi.Gupta , Dr.Girish.Ahuja

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE

FINANCIAL MANAGEMENT -II

LTP 4:1:0

5 HOURS PER WEEK

Objectives: To acquire working capital management skills, and advanced concepts and techniques in corporate financial affairs

UNIT-1- Working capital Management- Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy;

Unit- 2-Cash management-cash budget; cash collection and disbursement, options for investment of surplus funds, credit management- credit policy variables-credit evaluation. Inventory management- need for inventories; order quantity-EOQ model- monitoring and control of inventories-ABC- JIT techniques.

Unit-3-Working capital financing-Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing vs lease financing, instalment sale, evaluation of Hire purchase financing

Unit-4-Venture capital financing- meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the

process of venture capital financing- Methods of venture financing; Disinvestment mechanisms

Unit-5-Share holder value creation - financial goals and strategy, shareholder value creation- market value added, Market to book value, Economic value added(EVA)- Balanced scorecard- the learning and growth perspective, significance of balanced score card , implementation of score card.

Unit-6- international financial management- foreign exchange market, foreign exchange rates- spot exchange rates, bid-ask rate, forward exchange rates- foreign exchange risk- transaction exposure, economic exposure, translation exposure, hedging of foreign exchange risk- foreign currency option, money market operations- financing international operations.

Books for Reference

1. Financial Management I.M.Pandey.
2. Financial Management Ravi Kishore
3. Financial Management Dr.V.R.Palanivelu
4. Financial Management Kulkarni
5. Financial Management Tulsian P C
6. Financial Management Khan and Jain

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE

ADVANCED COST AND MANAGEMENT ACCOUNTING-II

LTP 4:1:0

5 HOURS PER WEEK

Objectives: To familiarize students with an understanding of accounting tools and techniques relevant to management decision making

UNIT-I-Introduction: Meaning and Definition of Management Accounting, Scope and Objectives of Management Accounting-Differences between Management Accounting and Financial Accounting –Management accounting and Cost accounting-Limitations of Management Accounting.

UNIT-2-Analysis of Financial Statements: Common Size statements, Comparative Statement, Trend analysis.

UNIT-3- Ratio Analysis: Meaning and Objectives-Types of ratios-(A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio-EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios-Current

Ratio- liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantages and Limitations of Ratios- Construction of Balance sheet using ratios.

UNIT-4- Cost flow statement: Meaning, Definition, Uses and Limitations-Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

Unit 5-Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit-6- Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual-Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash.

Reference materials:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma :
3. Practical Costing: Khanna, Pandey & Ahuja
- 4: Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar

VI SEMESTER

DISCIPLINE SPECIFIC ELECTIVE

ORGANISATIONAL BEHAVIOUR

LTP 4:1:0

5 HOURS PER WEEK

Objectives: To acquaint students with the human behaviour at work, emotions, group behaviour dynamics and motivating them to excel in their job

UNIT- 1- INTRODUCTION-Organisational Behaviour: Introduction, definition, historical development, fundamental principles of OB, contributing disciplines, approaches, challenges and opportunities.

UNIT-2- FOUNDATIONS OF INDIVIDUAL BEHAVIOUR-Individual behaviour: Foundations of individual behaviour. Ability: Intellectual abilities, Physical ability, the role of disabilities. Personality: Meaning, formation, determinants, traits of personality, personality attributes influencing OB. Attitude: Formation, components of attitudes, relation between attitude and behaviour.

UNIT -3- PERCEPTION AND EMOTIONS- Perception: Process of perception, factors influencing perception, link between perception and individual decision making. Emotions: Affect, mood and emotion and their significance, basic emotions, emotional intelligence, self-awareness, self-management, social awareness, relationship management.

UNIT -4- MOTIVATION AND LEADERSHIP-Motivation: Meaning, theories of motivation-needs theory, two factor theory, Theory X and Y, application of motivational theories. Leadership: Meaning, styles of leadership, leadership theories, trait theory, behavioural theories, managerial grid, situational theories-Fiedler's model, SLT, transactional and transformation leadership.

UNIT -5-GROUP BEHAVIOUR-Definition, types, formation of groups, building effective teams. Conflict: Meaning, nature, types, process of conflict, conflict resolution. Power and politics: Basis of power, effectiveness of power tactics.

UNIT- 6- EMERGING CHALLENGES-Emerging challenges, managing diversity, globalisation, technology transformation, ebusiness, promoting ethical behaviour.

REFERENCES

1. Organisational behaviour, Stephen P Robbins, Timothy A. Judge, Neharika Vohra, 14th Edition, Pearson
2. Organization Behaviour – Ashwathappa, Himalaya Publication House
3. Organisational Behaviour: A modern approach - Arun Kumar and Meenakshi, Vikas Publishing House
4. Organisational Behaviour - Fred Luthans, 12/e, McGraw Hill International
5. Management and Organisational Behaviour - Laurie J Mullins, Pearson education
6. Fundamentals of Organisational Behaviour - Slocum/Hillriegel, Cengage Learning
7. Introduction to Organisational Behaviour – Michael Butler, Jaico Publishing House

ANNEXURE-1

B.COM

Question Paper Pattern

PART-A

Answer any four of the following. Each question carries 5 marks.

4X5=20

- 1
- 2.
- 3.
- 4.
- 5

6.

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PART- B

Answer any three of the following. Each question carries 10 marks.

3X10=30

- 7.
- 8.....
- 9.
- 10
- 11.

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PART-C

Answer any two of the following. Each question carries 15 marks.

2X15=30

- 12.....
- 13.....
- 14.....
- 15