



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
B.COM

CHOICE BASED CREDIT SYSTEM

(2019 – 20 ONWARDS)

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(ಸ್ವಾಯತ್ತ)

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ST ALOYSIUS COLLEGE

(Autonomous)

P.B.No.720

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Re-accredited by NAAC with 'A' Grade - CGPA 3.62

Ranked 94 in College Category by NIRF, MHRD, Government of India

Recognised by UGC as "College with Potential for Excellence"

College with 'STAR STATUS' conferred by DBT, Government of India

No: SAC 40/Syllabus 2019-20

Date: .. - 05 - 2019

NOTIFICATION

Sub: Syllabus of **B.COM.** Under Choice Based Credit System.

Ref: 1. Academic Council decision dated 02-05-2019

2. Office Notification dated ..-05-2019

Pursuant to the Notification cited under reference (2) above, the Syllabus of **B.COM.** is hereby notified for implementation with effect from the academic year 2019-20.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar
3. Library
4. Office

The Department of Commerce has been the pioneer in imparting commerce education for over seventy five years. The Department offers excellent Programme Structure with the choice of electives, under CBCS. The B Com programme structure encompasses Accounting, Finance, Banking, Taxation, HR, Marketing, Business Laws and Computer Applications. The amended Programme Structure and Course curriculum is given below:

CBCS – B Com. Degree Programme Structure 2019
I semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.1	Financial Accounting – I	6	3	30	120	150	3
	G 302.1	Business Economics	4	3	20	80	100	2
	G 303.1	Business Statistics	4	3	20	80	100	2
	G 304.1	Principles of Management	6	3	30	120	150	3
Group II Electives (1 elective to be chosen)	G 306.1E	Human Resource Mgt – I	2	2	10	40	50	1
	G 307.1E	Tourism Management						
	G 308.1E	Shipping & Port Mgt – I						
	G 309.1E	Insurance – I						
	G 310.1E	Logistics & Supply Chain Mgt- I						
	G 311.1E	Fundamentals of GST						
Group III Foundation Courses		Foundation Languages:						
	G 335.1	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.1	Elective Foundation: Indian Constitution & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com Degree Programme Structure 2019

II semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.2	Financial Accounting – II	6	3	30	120	150	3
	G 302.2	Business Environment	4	3	20	80	100	2
	G 303.2	Banking Theory and Practice	6	3	30	120	150	3
	G 304.2	Business Mathematics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.2E	Human Resource Mgt -II	2	2	10	40	50	1
	G 307.2E	Tourism Operations						
	G 308.2E	Shipping & Port Mgt – II						
	G 309.2E	Insurance – II						
	G 310.2E	Logistics & Supply Chain Mgt –II						
	G 311.2E	GST and Customs Law						
Group III Foundation Courses		Foundation Languages:						
	G 335.2	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.2	Elective Foundation: Environment Science& Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

III semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.3	Financial Accounting – III	6	3	30	120	150	3
	G 302.3	Cost accounting – I	6	3	30	120	150	3
	G 303.3	Income Tax – I	4	3	20	80	100	2
	G 304.3	Principles of Marketing	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.3E	Entrepreneurship	2	2	10	40	50	1
	G 307.3E	Soft Skill Training and Development						
	G 308.3E	Stock Market Operations						
	G 309.3E	Consumer protection						
	G 310.3E	Advertising						
	G 311.3E	Retail Management						
Group III Foundation Courses		Foundation Languages:						
	G 335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.3	Elective Foundation: Human Rights & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com Degree Programme Structure 2019

IV semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.4	Financial Accounting – IV	6	3	30	120	150	3
	G 302.4	E-Commerce and Accounting	4	3	20	80	100	2
	G 303.4	Cost accounting – II	6	3	30	120	150	3
	G 304.4	Income Tax – II	4	3	20	80	100	2
Group II Electives (Inter Disciplinary)	G 306.4E	Tourism Management	2	2	10	40	50	1
	G 307.4E	Event Management						
	G 308.4E	Personal Tax Planning						
Group III Foundation Courses		Foundation Languages:						
	G335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.4	Elective Foundation: Gender Equity & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

		Particulars	Instruction Hrs per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.5	Corporate accounting – I	5	3	30	120	150
	G 302.5	International Business	5	3	30	120	150
	G 303.5	Principles and Practice of Auditing	5	3	30	120	150
	G 304.5	Business law	5	3	30	120	150
	G 305.5	Financial Management	5	3	30	120	150
	G 306.5	Business Taxation	5	3	30	120	150
Total Marks and Credits							900

CBCS – B Com Degree Programme Structure 2019
V semester

VI semester

		Particulars	Instruction Hrs per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.6	Corporate accounting - II	5	3	30	120	150
	G 302.6	Foreign Exchange Management	5	3	30	120	150
	G 303.6	Investment Management	5	3	30	120	150
	G 304.6	Corporate Law and Governance	5	3	30	120	150
	G 305.6	Management Accounting	5	3	30	120	150
	G 306.6	Security Analysis and Portfolio Management	5	3	30	120	150
Total Marks and Credits							900

Total Credits of all six Semesters: 104

B. Com – Semester I

Group I Core 1

Financial Accounting - I

Objectives:

- To acquaint students with the concept, need and benefit of accounting standards and IFRS.
- To understand the preparation of annual accounts of non-corporate concerns and non-trading concerns
- To understand how to rectify accounting errors and reconcile financial statements.

Pedagogy: classroom lecture, problem solving, assignment and skill development.

Unit 1: Theoretical Framework

(12 Hours)

Accounting as an information system, the users of financial accounting information and their needs. Branches of accounting. Basis of accounting, cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, Accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Unit 2: Introduction to Accounting Standards (AS) and International Financial Reporting Standards (IFRS)

(12 hours)

AS-Introduction, standard setting process, benefits of AS, list of AS (issued by ICAI), overview of AS1, AS2 (Revised), AS3, AS4 (Revised) and AS5. Need for convergence towards global standards, International Accounting Standard Board (IASB).

IFRS–meaning, need, conceptual framework, beneficiaries of convergence with IFRS, Indian Accounting Standards (IAS) and its significance.

Unit 3: Rectification of Errors

(12 Hours)

Classification of Errors, rectification of Errors:

- Before Preparing the Trial Balance
- After preparing the Trial Balance and before preparing Final accounts-
Suspense account

Unit 4: Bank Reconciliation Statement

(12 Hours)

Reasons for the difference in pass book and cash book balances-purpose - preparation of bank reconciliation statement – problems

Unit 5: Final accounts of Non-Corporate (Sole trading) entities

(12 hours)

Meaning and components of final accounts of sole trading concerns,

Preparation of financial statements: Manufacturing concern and trading concern.

Unit 6: Final accounts of Non-Trading concerns(Not for profit organization)

(12 hours)

Meaning of non-trading concerns, need for maintenance of accounts by non-trading concerns, components of final accounts of Non-trading concerns and its preparation.

Maintenance of Accounts by Professional People and Accounts of Solicitors-Problems

Skill Development.

1. Study of a company's report which includes accounting policies and present a summary.
2. Study the financial statement of sole trading concern.
3. Studying final accounts of non-trading concerns.

BOOKS FOR STUDY AND REFERENCE:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. Mc Graw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons ,New Delhi
4. Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method,& Application, S Chand & sons, New Delhi
5. Jain &Narang- Advanced Accountancy(Kalyani publishers,Ludhiyana)
6. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd,New Delhi
7. Patil V A &Korlahalli-Principles and Practice of Accountancy, R Chand & Co,New Delhi
8. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
9. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
10. Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi

11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
12. Jagadeesh R. Raiyani, Gaurav Lodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.

B. Com – Semester I

Group I Core 2

Business Economics

Objectives:

- To acquaint with the basic knowledge on the concept of business economics
- To understand the consumer behavior in different market situations
- To understand market structure and recent changes thereof

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit -1:NATURE AND SCOPE OF BUSINESS ECONOMICS

(10 Hours)

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of business economics, Nature and Objectives of business economics, Scope of Business Economics; Role and Responsibilities of business economists, Economics Vs Business economics.

Unit -2:THEORY OF CONSUMER BEHAVIOUR

(10 Hours)

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility, Concepts of utility with equations; Law of diminishing marginal utility – Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility – Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line -Consumers equilibrium (necessary and sufficient conditions), Revealed preference theory. N-M Hypothesis

Unit -3: THEORY OF DEMAND AND DEMAND FORECASTING

(10 Hours)

Demand – Demand determinants – law of demand – Demand function – linear demand function with schedule; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Unit -4:PRODUCTION, COST AND REVENUE ANALYSIS

(10 Hours)

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale , cost output relations – Short run and long run ,Supply analysis – Meaning , determinants of supply , law of supply , elasticity of supply ,measurement of elasticity of supply , factors determining elasticity of supply, Revenue – Concepts of revenue – MR ,AR under perfect and imperfect competition

Unit -5: PERFECT AND IMPERFECT COMPETITION

(10 Hours)

Perfect competition – Assumptions, Equilibrium of the firm and the industry. Equilibrium analysis in the very short run, short run and long run , **Measuring producers surplus** under perfect competition , stability analysis – Walras and Marshall analysis; Meaning of general equilibrium; Monopoly – types- equilibrium - short and long run, price discrimination– Essential conditions – equilibrium under price discrimination, Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Prisoner's dilemma, Price leadership model – Contestable markets theory

Skill Development

1. A report has to be prepared regarding demand forecasting of any product.
2. Students need to select a existing product and apply price elasticity.
3. Detail charts on Consumer Surplus by considering an example.

REFERENCES:

- Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- K.K. Dewett Modern Economic Theory ,2013, S. S Chand & Sons, New Delhi
- D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
- H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
- Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
- D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
- H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
- Edward Shapiro Macro Economics Analysis ,2012, Galgotia Publications
- A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)

- Pindyck, Robert S. & Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. & Zupan, : Microeconomic Theory and Applications
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8th edition, 2007
- Joseph E. Stieglitz and Carl E. Walsh (2006), Economics, International Student Edition, 4th edition

B. Com – Semester I
Group I Core 3 Business Statistics

Objectives of the Course:

- To know the importance of Business Statistics in making objective business decisions.
- The paper helps the students to gain knowledge on the concepts of Statistics, various data collection methods, and tools for analysis of data.
- This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Introduction to statistics: (8 Hours)

Meaning, definition, functions & limitations of statistics. Importance of statistics in Business. Primary & secondary data- Meaning & their sources. Difference between primary data & secondary data. Classification & tabulation of data. Statistical enquiry and report.

Unit 2: Measures of Central Tendency: (8 Hours)

Meaning of central tendency. Measures of central tendency – Mean, Median, Mode – advantages, limitations & problems. Combined mean & weighted mean – their importance, advantages & problems. Geometric & harmonic mean – Advantages, limitations & problems. Concept of Quartiles, Deciles & Percentiles – problems; Averages and weighted averages – problems.

Unit 3: Measures of dispersion (8 Hours)

Meaning, definition & functions of dispersion. Absolute & relative measures of dispersion – range, quartile deviation, mean deviation from mean & median, standard deviation & coefficient of variation and their properties, advantages & disadvantages.

Unit 4: Correlation & Regression analysis**(10 Hours)**

Meaning, definition, uses of correlation. Types of correlation. Methods of correlation – Karl Pearson's correlation coefficient, Spearman's rank correlation, probable error – Their advantages, disadvantages & problems.

Meaning & uses of regression analysis. Comparison between regression & correlation.

Construction of simple regression equation- X on Y & Y on X. Regression coefficients

Unit 5: Time series analysis:**(8 Hours)**

Significance & components of time series. Computation of trend values by the method of moving averages (for even & odd periods) & least square method.

Unit 6: Index Numbers:**(8 Hours)**

Introduction, meaning of index number. Consumer Price Index number (CPI) - steps in constructing Consumer Price Index Number. Construction of Consumer Price Index Number – aggregative expenditure method & family budget method.

Skill development and employability:**activities conducted:**

1. Students are given different project topics where they have to collect primary and secondary datas using various methods of collecting datas.
2. students need to find the trend value of the sales of a company in different years using time series analysis.
3. students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Reference:

1. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
2. Vittal R.R., Business Statistics, Margham Publications, Chennai, 2011.
3. Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
4. Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,

5. Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
6. C.M.Chikkodi, &Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
7. Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
8. Wilson, M. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House.
9. Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.
10. Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House
11. Levin Richard I, Rubin, Davids : *Statistics for Management*

B. COM - SEMESTER I

Group I Core 4

PRINCIPLES OF MANAGEMENT

Objectives of the study:

- To study the nature and functions of management
- To understand managerial planning
- To learn organizing, staffing, directing and controlling of management functions
- To know about International management

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit 1: Nature of Management:

(10 hours)

Management – Definition, features, management as a function, responsibility for getting things done, decision making and leadership. Why Principles of Management? – Need and criticisms. Distinction between Management and Administration, Levels of Management – Management chart, Responsibilities of management, Roles of managers – Types of roles, Qualities of a good manager.

Unit 2: Planning:

(10 hours)

Planning – Nature of planning and features. Types of managerial plans- (a) Standing or Repeated use plans, Management by Objectives (M.B.O.), Policies – classification of policies, Procedures, Rules, Strategies. (b) Single-use plans (3) Kinds of enterprise plans. Importance of planning, Steps in planning.

Unit 3: Organising and staffing:

(10 hours)

Organising – Meaning and features, Process, Analysis, Formal and Informal organisation, Importance and Principles of organisation. Types of Organisation – Military or line, Functional, the line-and-staff system – types, merits and demerits. Authority and Responsibility – sources. Delegation of Authority – process, principles of delegation, difficulties, guidelines for better delegation. Staffing – Meaning, nature and characteristics of staffing, Need, Objectives, Significance. Staffing process and factors influencing staffing pattern.

Unit 4: Directing and controlling:**(10 hours)**

Direction – Definition & meaning, Characteristics, Importance, principles, supervision. Supervisor – functions and qualities. Controlling – Definition, meaning, characteristics, objectives, advantages and limitations. Control Process, Control techniques – Budget, concept of budget, purpose and types of budgets. Dangers in budgeting. Variable budgets or Flexible budgets, Zero based budgeting. Measures to be taken for effective budgetary control.

Unit 5: International Management:**(10 hours)**

International Management in selected countries – France- Le plan and Germany. Japanese Management and Theory “Z”, Lifetime employment, Decision making, Japanese Versus US management Practices and Theory “Z”. Japanese and US Management approaches. International Management and Multinational corporations – nature and purpose. Managerial functions in Multinational Corporations – Planning, Organizing and Staffing – sources of managerial talent, Trends in staffing, Leading and Controlling in MNC's.

Skill Development.**(Activities conducted for the skill development)**

1. Students need to select any local company and describe the organisation structure of that company.
2. Preparing the list of qualities which are essential for a successful manager.
3. Studying the recent change in recruitments adopted by the companies.
4. Preparing the budget for starting a new business.
5. Students need to analyse the recent change in management style adopted globally(by selected few countries).

Books for reference:

- Y.K. Bhushan, Fundamentals of Business Organisation and Management, Sulthan Chand & Sons, 2013
- Harold Koontz, Heinz Weihrich, A. Ramachandra Aryasri – Principles of Management, Mc GrawHill Education, 2013
- Shashi K. Gupta, Rosy Joshi, Organisational Behaviour, Kalyani Publishers, 2014

- Fred Luthans, Organisational Behaviour, Mc GrawHill Education, 2011
- Jain Esha, Principles of Management: Text and cases, 2012
- Aquinas PG, Principles of Management : Foundation and realities, 2005
- R N Gupta, Principles of Management – 2010
- Tripathi PC, Reddy PN, Principles of Management, Ed. 5, 2012

Group II: Elective Courses:

B. COM – SEMESTER I

Elective 1: HUMAN RESOURCE MANAGEMENT – I

Objectives of the study:

- To study the concept and importance of Human Resource Management.
- To study the process of recruitment and training.
- To understand Job Analysis, design and evaluation.

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction to HRM

(10 hours)

Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. Human Resource Department – H.R. Manager – Qualities, Role and responsibilities. Human Resource Policies – Concept and nature, Need and importance, Scope, Formulation and Essentials of sound Human Resource policies, Man Power Planning.

Unit 2: Recruitment and Training

(10 hours)

Recruitment – meaning, process, policies and sources. Techniques of recruitment, Selection – Meaning, steps in selection process, selection tests – types, Selection Interview – types, steps in interview process and limitations of interview. Training – Concept, Need, Importance, Types and objectives of training. Methods and Techniques of training, Evaluation of training effectiveness – methods and principles.

Unit 3: Job analysis, Design, Description and Evaluation

(10 hours)

Job Analysis – Concept, Objectives, significance and process, Techniques of Job Analysis (Methods), Problems in Job Analysis. Job Design – Concept, Approaches and Methods. Recent trends in Job redesign. Job Description – Definition, Contents, Characteristics of a good Job Description. Job Evaluation – Concept, Process, Advantages, Limitations, Essentials of successful job evaluation and methods.

skill development

1. Activities conducted based on various functions of human resource management.
2. Students had to prepare a report on recent change in recruitment process.
3. Activities based on problems of job analysis.

Books for Reference:

- V.S.P. Rao, Human Resource Management – Text and cases, Excel Publication, 2014
- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- L.M. Prasad, Human Resource Management – Sultan Chand & Sons, 2013

- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi.,2014
- Fred Luthans, Organisational Behavior, Mc Graw Hill International Edition, 2011

B. COM – SEMESTER I

Group II Elective 2: **Tourism Management**

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. **Tourism Industry**- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), **International Air Transport Association(IATA)**, Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), **Travel Agents Association of India (TAII)**, **Indian Association of Tour Operators (IATO)**, Ministry of **Tourism-Govt. Of India**, **India Tourism Development Corporation (ITDC)**

Employability/Entrepreneurship

- Talk on job opportunities in the Travel and Tourism Industry and membership in Tourism organisations.
- Assignment on Tourism destinations in India.
- Quiz on Tourism in India

Books for reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management

- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester I

Group II Elective 3: Shipping and Port Management – I

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lectures, Group Discussion, Case Study, assignments.

Unit 1: Ship Building Industry: (10 Hours)

Introduction; characteristics of shipping industry; general structure of shipping industry. Problems of ship building industry ; organization of a shipping company-role of commercial, technical and crewing departments

Unit 2: Ship Operations and management (10 Hours)

Meaning, principal role and functions of ship management; Ship Management Company –functions and structure. Role of shipping intermediaries – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – surveyors – stevedores – liners –opened and closed conference system – shipping freight rates – structures and practices.

Unit3: Inland Container Depots (10 Hours)

Inland Container Depots (ICD) – meaning, procedures problems and prospects; containerization – types of container – benefits and constraints.

SKILL DEVELOPMENT

ACTIVITIES CONDUCTED

1. Students have to list the different shipping companies in India
2. Presentation on different types of containers used in cargo transportation
3. Talk on Job opportunities in Shipping Industry

REFERENCES:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89

- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B.COM – SEMESTER I

Group II Elective 4

INSURANCE – I

Objectives:

- Enable the students to know the importance of life and general insurance
- Familiarize students with features of various insurance products.
- To know about making claims

Unit 1: Principles of Insurance

(10 hours)

The Concept of Insurance and its Evolution , The Business of Insurance , The Insurance Market , Insurance Customers , The Insurance Contract , Insurance Terminology , Life Assurance products , General Insurance Products , History of Insurance , History of Insurance in India.

Unit 2: Practice of Life Insurance

(10 hours)

Life Insurance Organization , Premiums and Bonuses , Plans of Life insurance , Annuities , Group Insurance , Linked Life Insurance Policies , Applications and Acceptance , Policy Documents , Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival , Assignment, Nomination and Surrender of policy , Policy Claims

Unit 3: Practice of General Insurance

(10 hours)

Introduction to General Insurance , Policy Documents and forms , General Insurance Products – Part 1 (Fire & Marine) , General Insurance Products – Part 2 (Motor, Liability, Personal Accident and Specialty Insurance , General Insurance Products – Part 3 (Engineering & other Insurances) , Underwriting , Ratings & Premiums , Claims , Insurance Reserves & Accounting

Activity performed:

Employability:

1. Organised interaction with the experts in the field of Insurance.
2. Students had to prepare the list of Insurance companies in India.
3. Part time work possibility (Earn while Learn).

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004

2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

B. COM – SEMESTER I
Group II Elective 5 LOGISTICS AND SUPPLY CHAIN MANAGEMENT - I

Objectives:

- Introduce the concept of Logistics and Supply Chain Management
- Expose the various dimensions of Supply Chain Management
- To study the process of designing supply chain management strategies

Unit 1- Introduction to Logistics

(10 hours)

Introduction – Meaning of logistics, evolution of logistics, objectives, types – scope of logistics, Importance of logistics, need of logistics -logistics activities -logistics in India.

Unit 2 – Supply chain management

(10 hours)

Introduction – Meaning of supply chain management – objectives – Importance of supply chain management – Participants in supply chain management – Process of supply chain (cycle view)-Supply chain management vs. logistics – Supply chain management activities.

Unit 3 – Customer service in Logistics

(10 hours)

Introduction – Meaning of customer service, features – changing environment and importance of customer service in logistics – components of customer service in logistics- customer service cost – Gaps analysis for customer service measurement – customer service strategic management –Impediments to an effective customer strategy in logistics.

Skill Development

1. Supply chain management activities.
2. List down different logistics companies in India.
3. Studying the supply chain management in India.

Books for reference:

- D K Agarwal - Text book of Logistics and Supply chain Management – Published by Trinity press edition 2018.
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning and Operation- Published by Pearson Education.
- Renu Chopra, Seema Chopra - Logistics Management – Kalyani Publishers edition 2017.

- John T Mentzer- Supply Chain Management – published by SAGE Publications Inc 2001 edition.
- Coyle, Badri, Langley- the Management of Business Logistics – Published by West publishing company 6th edition.
- Nada R Sanders -Supply Chain Management: A Global Perspective – Published by Wiley publishing company 2nd edition.

B. Com – Semester I
Group II – Elective 6 Fundamentals of GST

Objectives:

- To provide basic knowledge of GST Law in India.
- Understand the concept of supply

Unit1: Introduction GST:

(10 Hours)

Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST.

Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. **Constitutional aspects**, GST Council –Structure, Powers and functions.

Unit 2: Definitions of important terms under GST law:

(10 Hours)

Definition of Goods, Principal place of business, Agent, Principal, Related Persons, Aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Nature of supply – Composite, Mixed, Exempt, Recipient of goods and Services, Supplier of Goods and Services – **Rates of GST**

Unit 3: Concept of Supply:

(10 Hours)

Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply; Non-taxable supplies and zero rated supplies.

Skill development

(activities conducted)

1. Studying the different rates of GST.
2. Students had to make list of amendments.

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017

- CGST Act, IGST Act, GST Rules – Source :
<http://www.cbec.gov.in/htdocscbec/gst/index>

B. Com – Semester II

Group I Core 1

FINANCIAL ACCOUNTING - II

Objectives:

- To acquaint students with the practice of non-corporate Accounting
- To understand important Accounting Standards in India and basic knowledge of IFRS
- To study the accounts relating to local governments

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (12 Hours)

An overview of Accounting Standards - AS-7, AS-9, AS-10, AS-11, AS-12 and AS-13(Revised); IFRS – Requirements of successful implementation-key differences between IFRS and Indian GAAP – Applicability of IFRS for Indian concerns-Impact of IFRS implementation

Unit 2: Depreciation Accounting (12 Hours)

Meaning, features and causes of depreciation; Methods of depreciation (Problems)

- Straight line Method
- Reducing Balance Method
- Sinking Fund Method

Unit 3: Consignment Accounts and Joint Venture Accounts (12 Hours)

Meaning of Consignment - valuation of consignment stock and abnormal loss (including higher invoicing), Journal entries and ledger accounts in the books of Consignor and consignee (memorandum method excluded). Meaning of Joint Venture; accounting procedures - Joint Bank account - Records maintained by the co-venture of-

- a. All transactions
- b. Only his own transactions

Unit 4: Departmental Accounts (12 Hours)

Objectives-advantages-methods of departmental accounts-allocation and apportionment of departmental expenses-inter departmental transfer - problems

Unit 5: Investment Accounts: (12 Hours)

Meaning and purpose of maintaining investment account, concept of cum-dividend or ex-dividend and cum-interest or ex-interest. Preparation of columnar investment accounts.

Unit 6: Accounting for Local Self-Government (12 Hours)

Meaning and importance of local self-governments –

Village or gram panchayats - Sources of revenue - main features of a Gram Panchayat

Accounting –problems; Municipalities- Sources of income-features of accounting – problems

Skill Development

(Activities)

1. Prepare a comparative chart of Ind AS and IFRS.
2. Student had to prepare a list of joint ventures in India.
3. Students had to make an analysis of any gram panchayat accounts.

Books for Reference:

1. Books for Reference: Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand& sons ,New Delhi
5. Gupta R L and Radhaswamy- Advanced Accountancy, theory, method & application, S Chand & sons, New Delhi
6. Jain &Narang- Advanced Accountancy, Kalyanipublishers, Ludhiana
7. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand &Co, New Delhi
9. Chakraborty- Advanced Accountancy, Navabharath Publishers,Calcutta
10. Arulanandan (MA) and Raman (KS) - Advanced Accountancy, Himalaya publishing house, Delhi Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India

11. Jagadesh R. Raiyani, Gaurav Lodh - International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
12. Arif Ahmed, Sbratakar- hand book on IFRS -International Financial Reporting Standards converging to IFRS.

B. Com – Semester II

Group I core 2

Business Environment

Objectives:

- To understand the broad environmental issues relating to the business.
- To know the monetary and fiscal policy issues in India.
- To study national income and its measurement.
- To study entrepreneurship qualities.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

Unit 1: Nature of Economic Environment in India:

(10 Hours)

Indian economy – Features, structural changes in Indian economy, Population and its impact on economic development, size, composition, causes and effect of population growth. Problems of poverty and unemployment - extent, causes, effects and remedial measures. Public sector- role and problems. Pricing of public utilities. Privatization and Liberalization – issues and challenges. Micro, Small and Medium Enterprises (MSMEs) – role, problems, government measures, recent policy issues.

Unit 2: Nature of Public Finance:

(10 Hours)

Public finance Vs private finance - Principle of maximum social advantage. Canons of taxation, types of tax system, taxation policies- direct and indirect; impact, incidence and shift in Taxation system; Public expenditure – Classification, canon of public expenditure. Growth in public expenditure – Wagner's law of increasing public expenditure.

Unit 3: Monetary and Fiscal Policy:

(10 Hours)

Monetary policy – meaning, objectives and role of monetary policy in developing economy, instruments of monetary policy, RBI's monetary policy – measures – recent trends.

Fiscal policy – meaning – objectives, role of fiscal policy in economic development. Budget – meaning – components- types of budget-union budget, Finances for Union and State budget – Sources of revenue to central and state Governments

Industrial policy of 1991- features and recent changes. Industrial licensing- meaning and objectives of industrial Licensing – recent industrial licensing policy of India.

Unit 4: Economic Reform Measures in India

(10 Hours)

Fiscal sector reforms – Transport sector reforms – Financial sector reforms- Globalization of Indian economy and its impact on Indian Economy, FDI – meaning, advantages and disadvantages, recent policy - NITI Aayog

Unit 5: Business and Entrepreneurial Environment:

(10 Hours)

Business – characteristics of modern business. Business Environment– Meaning- Internal and External environment; Environmental analysis – Objectives, Uses, Process and Limitation. Sovereign rating – Meaning and Relevance, recent case study on sovereign rating;

Entrepreneur and Entrepreneurship – meaning, qualities and functions of an entrepreneur and risk faced by an Entrepreneur, Entrepreneurship development - Meaning, objectives, factors affecting Entrepreneurship development, Entrepreneurship development Programs; Entrepreneurs in India – case analysis, Innovation Theory of Schumpeter.

Skill Development

(Activities conducted)

1. Students had to prepare a list of schemes available for MSMEs.
2. Preparing a list of successful entrepreneurs in India and studying how they started.
3. Studying the FDIs in India in various sectors.
4. A case study on sovereign ratings.

Books for References:

- Francis Cherunilam, (2013). Business Environment, Himalaya Publishing House, Bangalore
- A Koutyiannis (2012). Modern Micro Economics, Mcmillan Publication, Mexico
- Shaikh Saleem (2012). Business Environment, Pearson, Delhi
- A C Fernando (2014). Business Environment, Pearson, Delhi
- K. Ashwathappa (2014). Essentials of Business Environment, Text, Cases and Exercises, Himalaya Publishing House
- Ian Worthington, Chris Britton (2014). Business Environment
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- 2. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. &Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. &Zupan,: Microeconomic Theory and Applications
- D'Souza, E. (2008): –Macroeconomics||, Pearson Education: New Delhi.
- Blanchard, O. (2006) : –Macroeconomics|| (IVth Edition), Pearson Education : New Delhi

- N. Gregory Mankiw (2006)-Vth Edition, Macroeconomics, Worth Publishers
- DornbuschRudiger, Fischer Stanley and Startz Richard (2004)-IXth Edition, Tata McGraw-Hill
- Froyen (2013): Macroeconomics:- Theories and Policies Pearson New Delhi 6.
- Government of India (GOI) (Latest Year) : —Economic Survey||, Ministry of Finance: New Delhi

B. Com – Semester II

Group I Core 3

BANKING THEORY AND PRACTICE

Objectives:

- To familiarize the students in detail the concepts of Banking.
- To make the students understand the legal aspects of Banking Regulation Act.
- To create an awareness among students about recent developments in banking sector.
- To study the preparation of final accounts of Banks as per the banking law.

Pedagogy: Class room lecture, case studies, interaction, assignment and skill development.

SYLLABUS:

Unit 1: Introduction to Banks

(8 Hours)

Concepts and definition of bank and banking- nature and functions of banking. Banker Customer relationship- general relationship and special relationship, primary and subsidiary relationship.

Unit 2: Banking system in India

(8 Hours)

Introduction, Indigenous bankers- meaning and functions, Commercial banks- meaning and functions, Scheduled bank and Non- scheduled banks, Co-operative banks and their functions, Reserve Bank of India – functions and powers, Regional Rural banks – meaning and functions, Foreign banks.

Unit 3: Banking Regulation Act 1949

(8 Hours)

Main provisions of the Act, Application of the Act, management and control, Accounts and audit, suspension and winding up of banking business, nomination of deposit accounts and lockers. Credit management- meaning, objectives, and problems of credit management.

Unit 4: Negotiable Instruments

(8 Hours)

Bills of exchange, promissory note, cheques- definition, features, types of cheques and types of crossing. Holder and holder in due course- rights, privileges and differences. Demand drafts and pay orders- meaning and features. Dishonour of negotiable instruments- meaning and modes of dishonour. Dishonour of Cheque and its legal consequences. Endorsement- meaning, definition, legal provisions regarding

endorsements, rules regarding forms of endorsements and kinds of endorsements.
Dishonour of cheques and its legal consequences.

Unit 5 : Recent Trends in Indian Banking Sector

(8 Hours)

E-Banking - meaning, components of e-banking, advantages, opportunities and challenges. Principles and management of e- banking. Internet banking- meaning, types and growth in internet banking. Electronic banking in India- RTGS, NEFT, SWIFT. M-Banking and its operation- meaning, advantages, reasons for application of M-banking. Challenges and trends in M-banking. Retail banking- meaning, scope and problems.

Unit 6: Final Accounts of Banking Companies

(10 Hours)

Important provisions relating to final accounts of banking companies; preparation of final accounts of Banking Companies as per schedule attached to the Banking Regulation Act.

Books for Reference:

- Dr R Parameswaran and S Natarajan, Indian Banking, S Chand and Company Pvt Ltd revised edition
- V S P Rao, Bank Management, Discovery Publishing Pvt Ltd)
- Dr Rakesh Kumar ; E- Banking and Development of Bank, Surendra Publication, 2012
- Vasant Desai, Bank Management (Himalaya Publication House 2013)
- Sylvia C Hudgins and Peter S Rose; Bank management and financial services, Mc Graw hill education Pvt Ltd, 7th edition
- P N Varshney ;Banking Law and Practice, Sultan Chand and Sons
- R L Gupta and Radhaswamy; Advanced Accountancy, Sultan Chand and Sons

Skill Development and employability

(Activities conducted for the skill development)

1. Conducted talk on how to prepare for Banking Exams.
2. Students are asked to submit assignment on banks logo, slogan
3. Report preparation on any one of the services provided by the bank.
4. Quiz on recent trends in the Banking sector.

5. Students had to write assignments on what are the fees charged by different banks for the services provided.

B. Com – Semester II

Group I Core 4

Business Mathematics

Objectives of the course:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Permutations

(8 Hours)

Series - prime number series, difference series, product series, square and cube series – problems. Fundamental rules of counting – Principle of addition & principle of multiplication. Meaning of factorial notation. Concept of permutation – permutation of n distinct things - problems. Circular permutation. Permutation of things not all different. Restricted permutation – Problems on all these concepts.

Unit 2: Combinations and Probability:

(8 Hours)

Concept of combinations, Combinations of distinct things – Problems. Problems on time and work, time speed and distance. Meaning of Probability, mathematical definition of Probability, addition and multiplication theorem of Probability (without proof) and its application

Unit 3: Ratios and Proportions, Percentages, Interests and Discounts (10 Hours)

Ratios & Proportions – Direct proportion, Inverse proportion, Compound proportions & problems. Percentages. Trade discount & cash discount – Problems. Concept of Simple interest & compound interest- nominal & effective rate of interest- Problems on all these. Compound interest for fraction of year, Compound interest when rate changes year by year – Problems and Problems on Depreciation.

Unit 4: Bill discounting and Bankers Gain:

(8 Hours)

Bill discounting. Concept of true discount & bankers' discount - Problems. Bankers gain, Banker's present value, True present value, equated due date – Problems.

Unit 5: Mathematics of Finance:**(8 Hours)**

Concept of annuity. Different types of annuities – Annuity immediate, annuity due & Problems. Concept of perpetuity & Problems. Deferred annuity – Problems. Deferred perpetuity - problems.

Unit 6: Differentiation:**(8 Hours)**

Concept of Limits. Meaning of differentiation. Differentiation of rational powers, problems on addition rule, product rule, quotient rule and composite function rule. Methods of differentiation – second order derivative & problems. Concept of maxima & minima. Problems on maxima & minima. Application to commerce & economics – Revenue function – Cost function – profit function & problems on all these topics.

Skill development and employability:

1. prepare bank statements using simple interest and compound interest
2. prepare a case study on application of derivatives in business.
3. case study on optimisation of cost and revenue

Reference books:

1. Quantitative Aptitude by Aruna Sharma, McGraw Hill Education Series
2. Logical reasoning by Nishit K Sinha, Pearson Publication
3. Sancheti, D.C. & V.K, Kapoor, (2012). *Business Mathematics*. Sultan Chand & Sons, New Delhi
4. DoraiRaj, Quantitative techniques in business mathematics
5. U.K. Srivatsava, G.V. Shenoy and S.C. Sharma, (2012). *Quantitative Techniques for Managerial Decisions*. New Age International Publishers
6. E. Don, J. Lerner. (2010). *Schaum's Outlines of Basic Business Mathematics*: McGraw-Hill Publications
7. J D Gupta, P K Gupta and M. Mohan. *Mathematics for Business and Economics* :Tata Mc Graw Hill Publishing Company Limited
8. Mouhammed A.H, *Quantitative methods for Business and Economics* :M.E.Sharpe,
9. Anderson, Sweeney, Williams, Camm, Cochran, Fry & Ohlmann. (2013). *Quantitative methods for Business*: South-Western Cengage Learning
10. Ajay Goel and Alka Goel : Taxman's Publications: *Mathematics & Statistics*

11. Dr. A K Arte & R V Prabhakar: *A Textbook of Business Mathematics*.

Group II Elective Courses:

B. COM – SEMESTER II

Elective 1 HUMAN RESOURCE MANAGEMENT - II

Objectives of the study:

- To understand International Human Resource Management
- To study Human Resource Management in Changing Environment
- To learn Ethical issues in Human Resource Management

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction, Trends, Issues and Challenges in HRM (10 hours)

Emerging trends in HRM – Employee relocation, changing demographics of workforce. **Issues in HRM** - Quality of work life (QWL)– Concept, measurement. Work-life balance - Work environment – Elements. Fatigue, Boredom and Monotony – causes, measurement and effects of fatigue. Methods of reducing fatigue.

Unit 2: Ethical Issues in HRM (10 hours)

Meaning and Importance of ethics. Evolution of Ethics – Classification, and Application. Ethical Responsibilities and **principles for being Ethical Managers**. Ethical Issues in Human Resources, Techniques of managing ethics, Difficulties in making Ethical decision. Ethics Vs Morals, Ethics Vs Law. Ethical Issues faced by HR Professionals, Strategies for handling ethical dilemmas.

Unit 3: International HRM (10 hours)

Definition of IHRM, Concept and P.V. Morgan's **model of IHRM**, International recruitment policy and selection criteria, International Training and Development. Multiculturalism – Nature and effects of culture, Cultural pre-dispositions - Hofstede's cultural dimensions and Trompenaars' Framework. Dimensions of Multicultural Organisations. Differences between Domestic and International HRM.

skill development

1. Activities conducted based on issues in HRM.
2. Activities based on principles for being ethical managers.
3. Activities based on Model of IHRM.

Books for reference:

- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi. 2014
- P. Subba Rao, Essentials of Human Resource Management – Kalyani publishers – New Delhi, 2013
- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, 2013

- K Ashwathappa, Sadhana Dash, International Human Resource Management – Text and Cases, Mc Graw Hill Education(India) Private Limited., New Delhi. 2013
- S C Gupta, Text Book of International HRM, Macmillan India Ltd., 2007

B. COM – SEMESTER II

Group II Elective 2

Tourism Operations

Objectives:

- To expose the students on planning and execution of tourism operations
- To understand the concept of eco-tourism and create awareness on its application in tourism management.

Pedagogies: Lecture method, Group Discussion, Case Study methods.

Unit-I: Tourism Products and Marketing: (10 Hours)

Marketing in travel and tourism; defining tourism marketing – features of tourism marketing – tourist markets and market segmentation - service characteristics of tourism. Tourism marketing mix. Tourism services of Airlines, Hotel, travel Agencies and other tourism related services-Challenges and strategies. World-Heritage Centres in India.

Unit – 2: Entrepreneurship in Tourism: (10 Hours)

Entrepreneurship – concept, functions of entrepreneurship, risk faced by an entrepreneur.

Entrepreneurship in Tourism – different areas and features of tourism entrepreneurship;

Investment opportunities for tourism industry in India; institutional avenues of funding.

Unit – 3: Innovations in Tourism: (10 Hours)

Eco-Tourism, Ethnic Tourism, MICE Tourism Medical Tourism, Agro- tourism, Wedding tourism, Cruise Tourism, Space tourism

Employability

- Talk on job opportunities in Travel and Tourism Industry and membership in Tourism organisation.
- Preparing list of Tourism destinations in India.
- Quiz on world currencies

REFERENCES:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Seth, PremNath, (2014). Successful Tourism in India
- Sethi Praveen, (2014). A Handbook of Sustainable Tourism, Anmol Publications (P) Ltd., New Delhi

- Sinha, P.C. (2014). Ecotourism and Mass Tourism, Anmol Publications (P) Ltd., New Delhi
- Watt, (2013). Event Management in Leisure & Tourism, Longman Group United Kingdom
- P.S. Gill, (2012). Dynamics of Tourism, Anmol Publication, Delhi
- P.C. Sinha, (2013). Tourism Management, Anmol Publication, Delhi
- R. K. Malhotra (2014). Socio – Environmental and Legal Issues in Tourism, New Delhi

B. Com – Semester II

Group II Elective 3 Shipping and Port Management-II

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lecture method, Group Discussion, Case Study methods, assignments

Unit 1: Ports and Harbors: (10 Hours)

Meaning-Ports; Harbors, Classification – functions of ports and harbors; conditions of good ports – port facilities – major and minor ports in India. Inland water ports in India.

Unit 2: Regulatory framework (10 Hours)

Port development in India – Port Regulatory Authorities in India; Regulatory framework in Indian port sector; Port laws and shipping Laws in India.

Unit 3: Port Operations (10 Hours)

Managing Port Operations – Introduction to Vessel Traffic Systems (VTS) & Harbor Authority – Services rendered by ports and performance indicators – Terminal operations – Factors affecting Terminal Productivity – Cargo handling equipment – intermodal connections

SKILL DEVELOPMENT

ACTIVITIES

1. Presentation on Major and Minor ports in India
2. Listing out the shipping laws and regulations
3. Presenting the process of Cargo handling through video presentation

Books for study and reference:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89

- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B. Com – Semester II INSURANCE – II

Group II Elective 4

Objectives:

- To understand insurance regulatory framework in India
- To know the benefits of life insurance
- Familiarize legal aspects of life and general insurance business

Unit 1: Regulation of Insurance Business (10 hours)

Development of Insurance Legislation in India and Insurance Act 1938 ,: Insurance Regulatory and Development Authority Act, 1999 – IRDAI Functions and Insurance Councils , IRDAI and its Licensing Functions , Regulations on Conduct of Business-I , Regulations on Conduct of Business-II , Policy Holders Rights of Assignment, Nomination and Transfer , Protection of Policy Holders Interest , Dispute Resolution Mechanism , Financial Regulatory Aspects of Solvency Margin and Investments , International Trends In Insurance Regulation

Unit 2: Applications of Life Insurance (10 hours)

Financial Planning and Life Insurance, Life Insurance Planning, Pensions and Annuities, Takaful (Islamic Insurance), Reinsurance, Tax Laws and Life Insurance, Life Insurance – Claims Management

Unit 3: Legal Aspects of Life Insurance (10 hours)

Life Insurance Contract-I , Life Insurance Contract-II , Group Life – Other Insurance Schemes, Life Insurance Policies as Property , Rights under Life Insurance Policies , Claim Settlements, Insurance Intermediaries, Legal status of individuals, Nationalization of life insurance, Protection of Interest of Consumers, Life Insurance Legislation. Case Studies on Insurance frauds.

Activity Performed

1. Analyse case studies on Insurance Frauds.
2. Studying various life Insurance schemes.

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhammad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

6. The Tools & Techniques of Life Insurance Planning, 6th edition **by Stephan R. Leimberg, Robert J. Doyle and Keith A. Buck**
7. Confessions of a CPA: The Truth about Life Insurance **by Bryan S. Bloom**
8. New Life Insurance Investment Advisor **by Ben Baldwin**

B. Com – Semester II

Group II Elective 5

Logistics and Supply Chain Management II

Objectives:

- To understand various tools and techniques of inventory management
- Familiarize safe and secured warehousing system
- To plan and manage transportation and logistics in supply chain.

Unit 1- Management of Inventory in Supply Chain

(10 Hours)

Introduction – meaning of inventory – inventory related costs – types of inventory – tools and techniques in inventory management – managing supply chain inventory: pitfalls and opportunities.

Unit 2 – Warehouse Management System

(10 Hours)

Introduction – Meaning of warehouse – Warehousing Logistics View – Need for warehousing-importance of warehousing- types of warehouse - functions of warehousing – warehouse related cost –benefits of warehouse - decisions regarding optimal warehouse network.

Unit 3- Transportation Management System

(10 Hours)

Introduction- meaning of transportation – position of transportation in logistics and supply chain management – modes of transportation – selection of mode transportation- transportation decision (pricing and rate) – transportation network (routing and scheduling)

Books for study and reference:

- D K Agrawal -Text Book Of Logistics And Supply Chain Management – Published By Trinity Press Edition 2018
- Dr. R P Mohanty And Dr. S G Deshmukh – Essentials Of Supply Chain Management – Published By Jaico Publishing Company
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning And Operation – Published By Pearson Education 2nd Edition.
- Renu Chopra, Seema Chopra – Logistics Management – Kalyani Publishers Edition 2017.
- John T Mentzer – Supply Chain Management – Published By Sage Publications Inc 2001.
- Nada R Sanders – Supply Chain Management: A Global Perspective –Published By Wiley Company
- Coyle, Badri ,Langley -The Management Of Business Logistics – Published By West Publishing Company 6th Edition

CBCS - B.Com – Semester II

Group II Elective 6

GST and Customs Law

Objectives:

- To familiarize students with the operation and practices of GST and Customs Laws in India.

Unit 1: Time of Supply and Valuation:

(10 Hours)

Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; transaction value – inclusions and exclusions: Composition Levy; **Computation of taxable value and tax liability including reverse charge.**

Unit 2: Input Tax credit:

(10 Hours)

Eligibility and conditions for claiming input tax credit, **apportionment of credit and blocked credits**, availability of credits under special circumstances, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits). Registration under GST: **Registration procedure** under GST, persons liable and not liable for registration, Compulsory registration, Exempted goods and services.

Unit 3: Customs Duty

(10 Hours)

Types of customs duties - Treatment of imports and exports under GST, methods of valuation for customs – problems on computation of assessable value and customs duty.

Ski

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
- CGST Act, IGST Act, GST Rules – Source : <http://www.cbec.gov.in/htdocsbec/gst/index>
- GST Ready Reckoner with Referencer by CA Keshav R Garg, 4th Edition July 2017, Bharat Law House Private Limited. Elements of Central Excise and Customs Law by V S Datey, Taxmann Publication

B. Com - SEMESTER III

Group I Core 1

FINANCIAL ACCOUNTING - III

Objectives:

- To study Indian Accounting Standards and IFRS
- To understand keeping books of accounts of special business transactions like hire purchase, installment system and royalty accounts.
- To familiarize with the accounts of insurance companies.
- To know the methods of keeping accounts by individuals and professionals.

Pedagogy: class room lecture, interaction, assignments and skill development.

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (10 Hours)

An overview of Indian Accounting Standards-AS-14, AS-15, AS-16, AS-17, AS-18 and AS-19; Adoption of IFRSs in India – First time adoption of IFRSs, applicability to Financial Statements, IFRSs for Small and Medium Enterprises(SMEs).

Unit 2: Hire purchase system (10 Hours)

Meaning of Hire Purchase and Installment System Purchase – differences between Hire Purchase and Installment system of purchase-Hire Purchase Agreement-Hire Purchase Price-Cash Price, Hire Purchase Charges-Net Hire Purchase Price-Net Cash Price - Calculation of Interest. Calculation of Cash Price - Default and repossession and sale. Journal Entries and ledger Accounts in the Books of Hire Purchaser and Hire Vendor (problems).

Unit 3: Installment system (10 Hours)

Installment Purchase System-Accounting Entries in Buyer's Books and in Vendor's books (problems).

Unit 4: Royalty Accounts (10 Hours)

Meaning and types of royalty; Royalty agreement -Landlord-Tenant-Minimum Rent-Short Workings-Recoupment of Short workings under (Fixed period) restrictive and non-restrictive(Floating period) Recoupment within the Life of the Lease-Treatment of Strike and Stoppage of Work-Accounting Treatment in the books of Lessee and lessor-journal entries and Ledger Accounts including minimum Rent account (problems).

Unit 5: Branch accounts including foreign Branches

(10 Hours)

Meaning-Objectives-types of Branches-Dependent and Independent Branches-Features-Supply of goods at Cost Price-Invoice Price. Independent Branches Incorporation journal entries- Foreign Branches- Rules for converting the Branch Trial Balance into the books of Head Office – problems

Skill Development

(activities in relation to skill development)

- 1. Analyse any one company's Head office and branch office financial statements.**
- 2. Prepare a list of Royalty charges fixed by the government for various commodity.**

Books for Reference:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons, New Delhi
5. Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method & Application, S Chand & Sons, New Delhi
6. Jain & Narang- Advanced Accountancy, Kalyani Publishers, Ludhiyana
7. Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New Delhi
9. Delhi
10. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
11. Arulanandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House,
12. Delhi,
13. Jagadeesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS)
14. And Indian Accounting Practices. New Century Publications, New Delhi India

15. Arif Ahmed, Subrata Kar - hand book on IFRS (International Financial Reporting Standards converging to IFRS)

B. Com – Semester III

Group I Core 2

COST ACCOUNTING- I

Objective: To provide a sound understanding among the students about basic principles, methods and techniques of Cost Accounting.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1- Basic concepts of Cost Accounting (10 Hours)

Meaning and definition of cost, **costing, cost accounting**, cost accountancy Objectives of cost accounting, limitations of financial accounting, advantages of cost accounting, methods and techniques of cost accounting.

Unit 2- Cost Sheet (10 Hours)

Cost concept, cost Unit and cost centre; **elements of costs; Classification of cost** on the basis of elements, functions and behaviour, Preparation of cost sheet and estimated cost sheet.

Unit 3- Material control (10 Hours)

Meaning, objectives and essentials of material control;

Purchase of material: types of purchasing- centralized and decentralized; Purchase procedure. Pricing of material purchase- simple problems. Inventory control-meaning and techniques.

Fixation of stock level- EOQ, ABC analysis, just in time. Problems on EOQ, stock level and Bin card. Perpetual inventory control: maintenance of stores record, bin card, stores ledger- continuous stock verification merits and demerits; methods of pricing the material issues, material losses and its treatment, problems on FIFO and weighted average method.

Unit 4- Overheads (10 Hours)

Meaning, overhead cost classification; **classification on the basis of functions**, elements and behaviour. Allocation and apportionment of overheads to cost centres; Problems on primary distribution of factory overheads. Secondary distribution of overheads; meaning of apportionment, methods of reapportionment- direct distribution, step-ladder method, reciprocal service method, simultaneous equation method and repeated distribution

method. Problems on secondary distribution method. Absorption of overheads: meaning; methods of absorption of production overheads: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate, machine hour rate. Problems on direct labour hour and machine hour rate.

Unit 5- Reconciliation of Cost and Financial Accounts: (10 Hours)

Meaning and need for reconciliation, reasons for disagreement in profits, procedure for reconciliation, problems on reconciliation statement. Memorandum Reconciliation Account (meaning and problems).

Skill Development:(ACTIVITIES)

- **Identify different types of cost involved in FMCG product**
- **list and classify different type of cost involved in any two consumer durables**
- **collect different types of material used in any two product**

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011

- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi

B.Com – Semester III

Group I Core 3

INCOME TAX – I

Objectives:

- To provide working knowledge of taxation system in India.
- To provide knowledge about the history of income tax in India.
- To provide the students, knowledge of basic concepts in tax and the various provisions of the Income Tax Act of 1961.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Introduction to Income Tax (8 Hours)

Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.

Unit 2: Residential Status and Incidence of Tax (8 Hours)

Residential status of Individuals, HUFs, Firms and associations of persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.

Unit 3: Tax Free Incomes u/s 10 (8 Hours)

Incomes exempt u/s 10.

Unit 4: Income from Salaries (10 Hours)

Definition of Salary, Basis of Charge, Basic Salary, Allowances, Perquisites and Provident Fund, Deductions from Gross Salary. Computation of Income from Salary (Problems) Deductions U/S 80C

Unit 5: Income from Salaries (Retirement benefits) (8 Hours)

Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Earned Leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement. Gross and Net salary, Computation of Income from Salary (Problems).

Unit 6: Income from House Property (8 Hours)

Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of Income from Self-Occupied Property and Let-Out Property (Problems)

Skill Development

(activities based on skill development)

1. Prepare a list of enclosures to be made along with IT returns (with reference to salary & H.P).
2. Calculation of taxable exemption of Gratuity.
3. Preparation of Form-16.

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.

- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com – Semester III

Group I Core 4

PRINCIPLES OF MARKETING

Objective:

- To provide basic knowledge of different concepts, principles, tools and techniques of marketing
- Understand the need for market segmentation.
- Understand major decision with regard to product, pricing and communication strategy.
- Understand the way in which channels are designed.

Pedagogy: lecture, case study, group discussion, assignments

Unit 1: INTRODUCTION TO MARKETING

(8 Hours)

Meaning and definition of Market and Marketing. Significance of marketing, concepts in marketing – production concept, product concept, selling concept, marketing concept, societal concept.

Unit 2: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

(8 Hours)

Meaning and definition of market segmentation, importance of market segmentation, requisites of effective segmentation, bases of market segmentation, strategies of market segmentation. **Consumer Behavior – meaning, determinants of consumer behavior, buyer decision process**

Unit 3: PRODUCT STRATEGY

(8 Hours)

Concept of Product -Product Mix – meaning and structure of product mix, product mix decision strategies. **Product life cycle – meaning and definition, stages in product life cycle, factors affecting product life cycle. Stages in planning and development of new product, positioning**-meaning and its importance.

Unit 4: PRICING STRATEGY

(8 Hours)

Meaning of price, pricing, role and importance of pricing, pricing decisions – factors influencing pricing decisions, method of pricing. new product pricing, pricing procedure.

Unit 5: BRAND BUILDING

(8 Hours)

Concept of branding; role and significance of branding, characteristic of successful brand, selecting a brand elements- brand name, logo, and slogan. Different approaches in selecting brand name, brand extension- types, understanding brand equity.

Unit 6: GLOBAL MARKETING ENVIRONMENT

(10 Hours)

Meaning of global marketing environment, global environment-(global economy, global demography, consumer environment, technology environment, competition environment) importance of international marketing, major international marketing decision.

Skill Development

(Activities based on skill development)

- 1. Identify the producer of your choice and describe in which stage of the product life cycle it is positioned**
- 2. Suggest strategies for development of a product.**
- 3. Select a producer and describe an advertising endeavour for it, since its introduction**
- 4. Study of Consumer Behaviour for a product of your choice**
- 5. Develop an Advertisement copy for a product.**

Books for Reference:

- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", Mcgraw hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" forth edition, S Chand , NEW DELHI
- RajanSaxena, "Marketing Management", Mcgraw Hill Education, New Delhi
- William Stanton, " Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management" , Prentice Hall of India Ltd
- Memoria C B, " Principals of Marketing"

- S H Kazmi (2011),“Marketing Management” Excel Books, New Delhi

B. Com – Semester III

Group II Elective 1 Entrepreneurship

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able to know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship: (10 Hours)

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up (10 Hours)

Start up – concept; environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise: (10 Hours)

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Skill Development and Entrepreneurship

(activities conducted)

1. Studying the tax incentives provided for MSMEs.
2. Preparing an imaginary project report including all the content.
3. A case study on women entrepreneurship.
4. Collecting the facilities available for startups in India.
5. preparing the list of venture capitalist and angel investors in India.
6. Design a new product which is environmental friendly.

Books for study and reference:

- S.S.KHANKA “Entrepreneurial Development” S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill, Revised Edition

- Rabindra N. Kanungo “Entrepreneurship and innovation”, Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paul Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi

B. Com – Semester III

Group II Elective 2 **SOFT SKILLS TRAINING AND DEVELOPMENT**

Objectives:

- To understand the concept and importance of soft skills
- To acquaint students with the practical skills
- To practice etiquettes and learn time management

Pedagogy: classroom lecture, group discussions, group activities, presentation

Unit 1: Communication Skills Training

(10 hours)

- Understanding Communication
- Types of Communication
- 7 C's of effective Communication
- Barriers of Communication
- Listening Skills: Types of listening, Skills to active listening
- Negotiating Skills: Understanding what is negotiation, Ways/ Types of negotiation.

Recommended Exercise: Listening Exercise, Activities on Non Verbal Communication, Activities on Negotiating Skills

Unit 2: Time Management and Team Building

(10 hours)

- Understanding importance of Time Management
- 80:20 Rule or Pareto Principle
- Tools and Techniques for Effective Time Management
- Understanding what is Team Building
- Essentials of Effective Team

Recommended Activity: Situational/ Role Play
Recommended Exercise: Word Enumerator, Group Activity on team Building

Unit 3: Corporate Etiquette

(10 hours)

- Presentation Skills: Pre-session, During the session, Post- Session
- Etiquette: Handshake, Interview Etiquette, Mobile and Telephone Etiquette, Dress code, Dining etiquette, Email Etiquette
- Group Discussions: Understanding the nature of Group Discussion, Difference between debate and discussion, way to form, present and defend argument.
- Writing Resume: Types of Resume, How to write a Resume: Do's and Don'ts

Recommended Exercise: Mock interview, Personal Grooming, Mock GD and presentation, writing Resume

Books for study and reference:

1. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz
2. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
3. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie
4. Covey Sean, Seven Habit of Highly Effective Teens, New York, Fireside Publishers, 1998.
5. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
6. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972
7. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006
8. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education

India, 2010

B. Com - Semester III

Group – II Elective 3 Stock Market Operations

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1:STOCK MARKETS IN INDIA (10 hours)

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange -National Stock Exchange

Unit2:TRADING IN THE STOCK MARKET (10 hours)

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange-- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3:REGULATIONS RELATING TO STOCK MARKET (10 hours)

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

Skill development

(activities based on skill development)

- 1.Opening a DEMAT account and starting trading with a small amount of investment.**
- 2. Analysing the different stocks.**
- 3. Trading in NSE Pathshala.**

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B COM - III SEMESTER

Group II Elective 4 CONSUMER PROTECTION

Objectives:

- To familiarise the students with rights of consumer.
- Provide an understanding of the procedure of redress of consumer complaints
- Understand the role of different agencies in establishing product and service standard

Chapter 1: Consumerism

(10 HOURS)

Concept of consumer movement, role of consumer movement, the UN guideline for Consumer Protection, basic concept: goods, service, deficiency of service, unfair trade practices, restrictive trade practices

Chapter 2: Consumer Protection

(10 HOURS)

Meaning of Consumer Protection, consumer rights, need for Consumer Protection, agencies for ensuring Consumer Protection, aims and objectives of Consumer Protection ACT. The Central Consumer Protection Council, State Consumer Protection Council and District Forum

Chapter 3: Redressal Mechanism

(10 HOURS)

Concept of complaint, the Jurisdiction of Consumer Fora, Fee for filing Complaint, file a Complaint, the Procedure to file complaint in Consumer Fora, the time limit for filing a complaint, the provision for appeal, the Reliefs available to Consumers from Consumer Fora

Quality Assurance: assessing the quality of a product before purchase, Standard-types of standard: ISI Mark, Hallmarking, AGMARK, ISO Mark, Silk Mark, Woolmark, Hologram, Handloom Mark, Ecomark, Recycling Mark, BEE Label, FSSAI Logo

Skill Development: (ACTIVITIES)

- Identify various consumer movements in developed and developing countries.
- Analyse cases registered in district consumer court.
- prepare a report of ten products that were tested as unsafe products.

Book for study and reference:

- Avtar Singh (2005) 'Consumer Protection law and Practice', Fifth Edition, Eastern Book Company.
- Suresh Misra, Sapna Chadah (2012) 'Consumer Protection In India', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- P.K Majumdar (2000) 'Laws of Consumer Protection In India', Second Edition, Orient Publishing Company
- Suresh Misra, N.Sreekumaran, Sapna Chadah (2012) 'Consumer Handbook', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- K.N.Bhatt, Sapna Chadah (2010) 'consumers, consumerism and consumer Protection, Abhijeet Publication.

B. Com – Semester III

Group II Elective 5

ADVERTISING

Objectives:

- To learn evolve advertising strategy, formulate budget
- Understand ethical aspects in advertising
- Familiarize online portals in advertising

Unit 1: Advertising

(10 hours)

Concept, objectives, setting the advertising budget, developing advertising strategy, evaluating advertising effectiveness and return on advertising investment, other advertising considerations.

Unit 2: Customer data bases and direct marketing

(10 hours)

Direct-mail marketing, catalog marketing, telephone marketing, direct response television marketing, kiosk marketing, new digital direct marketing technologies. On-line marketing -

Marketing and the internet, online marketing domains, setting up an online marketing presence, the promise and challenges of online marketing.

Unit 3: Ethical Issues in Advertising

(10 hours)

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies in India.

Skill Development: (ACTIVITIES)

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

Books for study and reference:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers, 2005
- Advertisement Management, Poonia Virenders, Gennext Publication 2010
- Advertisement Management, Donald W. J. Genheimer, Nad Carr D Kelley, Routledge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", McGraw Hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw Hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" fourth edition, S Chand, NEW DELHI
- Rajan Saxena, "Marketing Management", McGraw Hill Education, New Delhi
- William Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management", Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

Group II Elective 6

B. Com – Semester III RETAIL MANAGEMENT

Objectives

- The objective is to enable students to acquire skills in Retail Management.
- Understand consumer behaviour
- Familiarize retail operation

Unit 1: INTRODUCTION TO RETAIL BUSINESS

(10 Hours)

Definition – functions of retailing - **types of retailing** – forms of retail business ownership. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

(10 Hours)

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Unit 3: RETAIL OPERATIONS

(10 Hours)

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Skill Development: (ACTIVITIES)

- Identify different types of retailing in your locality
- Prepare charts on people involved in buying decisions of FMCG and consumer durable goods.
- select a retailer and study on store location.

Books for study and reference:

- Suja Nair; Retail Management, Himalaya Publishing House
- Karthic – Retail Management, Himalaya Publishing House
- S.K. Poddar & others – Retail Management, Vikas Book House.
- R.S Tiwari ; Retail Management, Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
- Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, Tata Mc GrawHill, New Delhi
- K. Venkataramana, Retail Management, SHBP.
- James R. Ogden & Denise T.: Integrated Retail Management
- A Sivakumar : Retail Marketing , Excel Books
- Ogden : Biztantra, 2007

- Levy & Weitz : Retail Management - Tata Mc GrawHill, New Delhi, 5th Edition 2002
- Rosemary Varley, Mohammed Rafiq-: Retail Management
- Chetan Bajaj : Retail Management -Oxford Publication.
- Uniyal &Sinha : Retail Management - Oxford Publications.
- Araif Sakh ; Retail Management

B. Com – Semester IV

Group I Core 1

FINANCIAL ACCOUNTING - IV

Objectives:

- To provide basic knowledge in Accounting Standards and IFRS
- To acquaint students with the practical knowledge in partnership accounts
- To study the accounting aspects relating to amalgamation of partnership firms
- To understand the concept and accounting relating to limited liability partnership

Pedagogy: classroom lecture, group discussion, seminar and assignment.

Unit 1: Indian Accounting Standards (IAS) (8 Hours)

An overview of Indian Accounting Standards-AS-21, AS-22, AS-23, AS-24, AS-25 and AS-26

Unit 2: Admission and retirement of a partner (10 Hours)

- Admission of a partner, adjustments in the books of account on admission of partner, Sacrifice ratio and new profit sharing ratio, treatment of goodwill, re-constitution of firm
- Retirement of a partner, settlement of account of retiring partner, gain ratio and new profit sharing ratio; Retirement cum admission of partner, Accounting adjustments in the books of firm

Unit 3: Death and Dissolution of the firm (8 Hours)

- Ascertainment of financial interest of the deceased partner; settlement of account of the deceased with the executors; Mode of payment; Accounting for Life Policies – joint and several.
- Dissolution of a firm; Closing of partnership books on Dissolution; Insolvency of partners; Decision in Garner Vs Murray

Unit 4: Piecemeal Distribution of Cash (8 Hours)

Piecemeal payments-proportionate capital method only

Unit 5: Amalgamation of firms and Sale of Firms (8 Hours)

- Reasons for Amalgamation, closing of books of amalgamating firms; opening books of accounts in the amalgamated firm.
- Sale of firm; Purchase consideration; division of shares / debentures among partners; Conversion of Partnership firm into a company

Unit 6: Limited Liability Partnership Act 2008 (8 Hours)

Meaning-Salient features of LLP-difference between LLP and Partnership-LLP and Company-LLP agreement-Partners and designated Partners-Incorporation by Registration-

Skill Development

(activities on skill development)

- 1. Case study on recent amalgamations.**
- 2. Analysing the balance sheet of the partnership firms.**

Books for study and reference:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Monga, J.R. Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
- Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method, & Application, S.Chand & Sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
- Patil V A & Korlahalli- Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
- Arulanandan MA and Raman KS - Advanced Accountancy, Himalaya publishing house, Delhi
- Arulanandan (MA) and Raman (KS) - Advanced Accountancy, Himalaya Publishing House, Delhi
- Jagadeesh R. Raiyani, Gaurav Lodh - International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi

- Arif Ahmed, Subrata Kar - Hand book on IFRS (International Financial Reporting Standards converging to IFRS).

B. Com – Semester IV

Group I Core 2

E-Commerce and Accounting

OBJECTIVES:

- The objective of the subject is to familiarize the students with E- Commerce models and Tally

UNIT 1: INTRODUCTION TO E-COMMERCE

(10 hours)

Introduction, E-Commerce – Definition, History of E-commerce, Comparison of traditional commerce and e-commerce Advantages and Disadvantages of e-commerce,. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web auctions, virtual communities, portals, e-business revenue models; Web server – Internet – World Wide Web.

UNIT 2: MS-EXCEL

(10 hours)

Spread Sheet-working with MS EXCEL: Features of MS Excel - worksheet, workbook, cell, cellpointer, cell address etc., Parts of Ms Excel window -Saving, opening and Closing workbook - Insertion and deletion of worksheet – Entering and Editing data in worksheet - cell range - Formatting - Auto Fill -Formulas and its advantages - References: Relative, absolute and mixed; Functions: Meaning and Advantages of functions, different types of functions available in Excel; Templates - Charts – Graphs; Macros: Meaning and Advantages of macros creation, editing and deletion of macros; Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit 3: GETTING STARTED WITH TALLY

(10 hours)

Meaning of Tally software – Features – Advantages - Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, other information, Company features and Inventory features.

Unit 4: CONFIGURING TALLY ERP 9

(10 hours)

GST on Tally ERP 9, Introduction to GST – GSTN, GST computation – composition Levy, Regular Levy – Input Tax Credit – CGST, SGST / UTGST, IGST, Generate GSTR-1 Returns, GSTR-2 Returns, GSTR-3B Returns, Challan Reconciliation Report for GST Payments, Creating Income and expenses ledger in GST and reverse charge on purchase from unregistered dealer.

Working with Tally ERP 9: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit 5: REPORTS IN TALLY

(10 hours)

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

BOOKS FOR REFERENCE

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerc & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
4. Watson R T : Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce
8. Agarwala K. N. and Deeksha Ararwala : Business on the Net – Bridge to the online store front, Macmillan, New Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivatsava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, Electronic Commerce – A manager guide to E-business, Vanity Books International, Delhi
12. Tally for Enterprise Solutions

B. Com – Semester IV

Group I Core 3

COST ACCOUNTING -II

Objectives:

- To understand the basic concepts and processes used to determine product costs,
- To be able to interpret cost accounting statements
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Job and Batch Costing (10 Hours)

Concept of Job, Batch, Job costing, Batch costing, nature, purpose, and procedure of Job costing and Batch costing, Problems on Job and Batch costing.

Unit 2: Contract Costing (10 Hours)

Meaning and features of contract costing, types of contract costing: cost plus contract, Escalation and De-escalation Clause, recording of value and profit on cost. Problems on contract costing.

Unit 3: Process Costing (10 Hours)

Meaning, differences between Job and Process costing. Problems on process costing; with process loss and without process loss-normal loss, abnormal loss and abnormal gain.

Unit 4: Budget and Budgetary Control (10 Hours)

Meaning and objectives of Budget and Budgetary control. Types of Budget, organization for Budgetary control. Essentials of effective budgeting. Problems on sales budget, factory overhead budget, production budget, production cost budget, purchase budget, cash budget,. Zero Base Budgeting, Khaizen Budgeting, Life Cycle Budget, Performance Budget (theory only).

Unit 5: Cost Audit and Cost Accounting Records (10 Hours)

Audit – meaning and definition; Cost Audit – meaning and definition, objectives, advantages and disadvantages; appointment of cost auditor; cost audit techniques; cost audit programme, functions of cost auditor, duties and responsibilities of cost auditor; cost auditing records; cost audit Vs financial audit.

Skill Development: (ACTIVITIES)

- Collect the balance sheet of any construction firm.
- Prepare budget using imaginary figures
- Collect information about the manufacturing process of any industry.
- Collect job card relating to a particular job

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,
- Rao, M E Thukaram, Cost and Management Accounting, New Age International Private Limited

B. Com – Semester IV

Group I Core 4

INCOME TAX - II

Objectives:

- i. To gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation of business and professional income, Capital gains and other incomes.
- ii. To gain knowledge of the various deductions available to individuals u/s 80.
- iii. To be able to make assessment of income and tax of individuals.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Profits and Gains of Business or Profession (10 Hours)

Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).

Unit 2: Capital Gains (8 Hours)

Capital Assets; 'Transfer' of Capital Assets, Long Term and Short Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains..(Problems).

Unit 3: Income from Other Sources (8 Hours)

Examples of Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).

Unit 4: Clubbing of Income, Set off and Carry Forward of Losses (8 Hours)

Income of other person includible in Assessee's Total Income, Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.

Unit 5: Deductions u/s 80. (8 Hours)

Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U.

Unit 6: Assessment of Individuals.**(8 Hours)**

Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability. Alternate Minimum Tax u/s 115JC TO 115JF.

Skill development

(activities based on skill development)

1. Computation of total tax payable by an individual.
2. Ascertaining the deductions which can be claimed by an individual.
3. preparing a list of enclosures for filing the returns.

Books for Reference:

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
5. T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
6. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
7. E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
8. Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com – Semester IV

Group II Elective1

Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Employability

- Talk on job opportunities in Travel and Tourism Industry and membership in Tourism organisation.

- Assignment on Tourism destinations.
- Quiz on Indian tourism spots

Books for study and reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester IV

Group II Elective 2

EVENT MANAGEMENT

OBJECTIVE:

- To provide students with a conceptual framework of Event Management
- Learn about Event Services
- Conducting Event and Managing Public Relations

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hours

Event – meaning; event management- need - analysis of event, scope of event, decision makers- event manager, technical staff- establishing of policies & procedure- **developing record keeping systems.**

Unit: 2-EVENT MANAGEMENT PROCEDURE

10 Hours

Principles for holding an event, general details, permissions- policies, government and local authorities, - phonographic performance license, utilities- ambulance, catering, electricity, water, taxes applicable; precautions to be taken on managing an event.

Unit: 3-CONDUCT OF AN EVENT

10 Hours

Preparing a planning schedule, assigning responsibility, communication and budget of event- checklist, computer aided event management- roles & responsibilities of event managers for different events. Corporate events; **planning of corporate event**, job responsibility of corporate events organizer, arrangements, budgeting, **safety of guests and participants**, creating blue print, need for entertainment in corporate events and reporting.

Skill Development

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
- Preparing Budget for conduct of National level intercollegiate sports events.
- Preparation of Event Plan for College day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest.

Book References:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, Vikas Book House.
3. Anne Stephen – Event Management, Himalaya Publishing House.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8

6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher
- 2009

B. Com – Semester IV

Group II elective 3

Personal Tax Planning

Objective:

- Enable learners to assess income tax on individual income
- Offer knowledge on tax saving avenues under Income Tax Law

Unit 1: Assessment of income of individuals

(10 Hours)

Income from Salary, Rental income, Business / Professional income, capital gains, other sources. Illustrations.

Unit 2: Assessment of Tax of individuals

(10 Hours)

Investments, savings, payments and incomes deductible while computing taxable income;

Income Tax rates applicable to individuals including Senior Citizens and Super Senior Citizens. Illustrations on computation of Taxable income and income tax payable

Unit 3: Filing of IT Returns

(10 Hours)

IT returns by individuals, Due dates of return, PAN, Assessment Procedure.

Books for Reference:

- 1 Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 3 Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 4 B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- 5 T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- 6 H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana

B. Com – Semester V
CORPORATE ACCOUNTING - I

Group I Core 1

Objectives:

- To understand the entries relating to issue of shares
- To acquaint the students with the knowledge of redemption of preference shares and debentures
- To understand the preparation of final accounts of the company

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Unit 1: Introduction to company accounts-Issue, Forfeiture and reissue of shares
(10 Hours)

- a. Meaning and features of company
- b. Types of companies
- c. Share capital and types of shares
- d. Journal entry for the **issue, forfeiture and reissue** when shares are issued at par, at discount and at premium
- e. issue of shares for consideration other than cash

Unit 2: Underwriting of shares and debentures **(10 Hours)**

SEBI guidelines on underwriting

Partial, complete and firm underwriting

Determination of liability in respect of underwriting contract

Unit 3: Valuation of goodwill and shares **(10 Hours)**

Meaning and features of goodwill, types of goodwill, methods of valuation of goodwill-Average profits method, Super-profits method, Capitalization method and Annuity method (problems under each method)

Meaning and methods of valuation of shares- Assets backing method, Yield method, Earning Capacity method and Dual method (problems under each method)

Unit 4: Financial statement of limited companies **(10 Hours)**

Legal provisions regarding final accounts of companies ,

Preparation and presentation of final accounts in a revised format.

Unit 5: Redemption of debentures **(10 Hours)**

Meaning, features and types of debentures

methods of redemption of debentures
redemption of debentures (sinking fund only)

Unit 6: Recent issues in financial accounting (10 Hours)

IFRS-2 share based payment, IFRS-13 Fair value measurement

Environmental accounting (only theory)

SKILL DEVELOPMENT:

1. Students are asked to form an imaginary company (group of 10) by following the guidelines issued by companies act 2013.
2. Activity related to issue of shares and making transactions by using above imaginary company names.
3. Students are asked to make the presentation on IFRS (revised).

Books for Reference:

1. Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
2. Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
3. S.P.Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
4. Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
5. Patil V A & Korlahalli-Principles and Practice of Accountancy, S.Chand& Sons, New Delhi
6. Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
7. Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi
8. M.C.Shukla,T.S.Grewal and S.C.Gupta- Advanced accounts-Volume II, S. Chand & Sons, New Delhi
9. M.C. Shukla, T.S.Grewal and S.C. Gupta - Solutions to problems in Advanced accounts-Volume II, S.Chand& Sons, New Delhi
10. Wiley-International Financial Reporting Standards, PKF International Ltd.
11. Dr. A.L. Saini - IFRS and Indian Accounting Standards, Snow White

12. Jagadesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subrata Kar-Hand book on IFRS (International Financial Reporting Standards converging to IFRS).

B. Com – Semester V
INTERNATIONAL BUSINESS

Group I Core 2

Objectives

- To study the international trade and business variables in economies
- To understand India's composition and direction of foreign trade.
- To provide a framework for consistent reasoning about International flows of goods, factors of production.

Pedagogy

This course consists of class room lectures, case analysis, group discussions, seminars and assignments

Unit1: Theories of International Trade

(10 Hours)

The nature of International Trade-Concept and Importance of International Trade - Scope of International Economics.Characteristics of International Trade. The classical Theory of International Trade- Haberlers Opportunity Cost Theory of International Trade- Heckscher- Ohlin Theory of International Trade, Stolpher Samuelson theory.

Unit 2: Foreign Trade and International Financial Markets

(10 Hours)

Introduction-Procedure and Documentation of Import and Export Trade; Factoring – meaning, types, functions and process; International Capital movement-Types.Globalization of Financial Markets- Euro Dollar Market.Euro Bond market-Growth, Types of Bonds.Equity Markets-ADRs and GDRs.

Unit 3; Trade Policy and Trade Barriers

(10 Hours)

Free Trade: Meaning, Advantages and Disadvantages. Protection: Meaning, Arguments for and Against. Tariffs: Types and Effects. Quotas: Types and Effects. Exchange Control: Objectives and Methods

Unit 4: Balance of Payments

(10 Hours)

Meaning and significance; Structure of Balance of Payments, Disequilibrium in BOP- Causes of Disequilibrium-Methods of Correcting Disequilibrium since 1991.

Unit 5: Foreign Capital and Trade in India

(10 Hours)

Foreign Capital in India; Latest reforms related to Foreign capital in India: Conceptual frame work of MNC's - MNC's and host and home country relations. Role of MNC's in India; International Liquidity – concept, importance, problems and measures.

Unit 6: Economic Integration and WTO

(10 Hours)

Regional Economic Co-operation: Types and Rationale of Regional Economic Groups.
Economic Integration-Meaning, Different forms of Economic integration –Theory of
Customs Union –European Union, NAFTA, ASEAN, SAFTA and other groupings

Skill Development

(Activities conducted for the skill development.

1. Seminars on recent issues in International trade
2. Analyse India's Balance of payment.
3. Studying and analysing the the impact of Capital Inflow in India

Books for reference

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publication, New Delhi
2. Ashwathappa, International Business, 2nd Edition, Tata McGraw Hill
3. D.M.Mithani, International Economics, Himalaya Publication, New Delhi
4. M.L.Jhingan, International Economics, Vrinda Publications, New Delhi
5. Charles.W.L, Arun.k.Jain International Business- McGraw-Hill
6. BhalaV.K, Shiva Ramu.S, International Business Environment- Anmol Publications Pvt. Ltd.
7. P.Subba Rao, International Business, 2nd revised Edition- Himalaya Publication, New Delhi
8. Stevan Husted, Michael Melvin, International Economics, Pearson Publication
9. Daniels and Sullivan, International Business, 11th Edition- Pearson Publication.
10. Salvatore-International Economics-8th Edition
11. Jagdish Bhagwati, T.N. Srinivasan: Lectures on International Trade, MIT Press
12. W.M.Corden Trade Policy and Welfare, Clarendon Oxford.
13. Handbook of Development, Trade & WTO: World Bank Publication.

14. Paul Krugman and Maurice Obstfeld: International Economics, 10th Edition: Pearson
15. Levi, Maurice: International Finance, McGraw Hill Inc., New York, 1996
16. Madura, Jeff : International Financial Management, 12th Edition, Cengage Learning 23
17. Shapiro, Allen C., Multinational Financial Management, Prentice Hall India Pvt Ltd., New Delhi, 1995.
18. Apte, P. G., Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.

B. Com – Semester V

Group I Core 3 PRINCIPLES AND PRACTICE OF AUDITING

Objectives:

- To understand the objectives and basic concepts of auditing.
- To impart knowledge about the principles and methods of auditing.
- To gain knowledge of company audit.

Pedagogy: class room lectures, case analysis, group discussion, seminars and assignments.

Unit 1: Introduction to Auditing.

(10 Hours)

Introduction, Meaning and Definition of Auditing, Nature, Scope and Objectives of Auditing, Benefits and Limitations of Auditing, Basic Principles Governing an Audit, Relationship of Auditing with other Disciplines, Standards on Auditing issued by ICAI.

Case study: Kingston cotton mill co. Ltd

Unit 2: Classification of Audit.

(10 Hours)

Meaning, Features and Advantages and disadvantages of Statutory Audit, Private Audit, Government Audit, External Audit, Internal Audit, Continuous Audit, Periodical Audit, Interim Audit. Distinction between statutory audit and private audit, Distinction between Internal Audit and External Audit, Distinction between Continuous Audits and Periodical Audit.

Unit 3: Audit Evidence and Audit Programme

(10 Hours)

Audit Procedure, Obtaining Audit Evidence-Sources and Types of Evidence, Auditing Techniques (Methods of Collecting Audit Evidence), Audit Programme- Meaning and

Definition, Objectives, Advantages and Disadvantages, Audit Note Book- Meaning, Contents and Advantages, Audit Working Papers- Meaning, Contents and Advantages, Audit Files- Meaning, Types and Advantages.

Unit 4: Internal Control

(10 Hours)

Internal Control- Meaning, Definition, Features, Objectives, Benefits and Limitations, Essentials of a Good Internal Control. Internal Check- Meaning, Definition, Objectives, Advantages and Disadvantages, Essentials of a Good System of Internal Check, Internal Check as regards Wages, Purchases, Cash Sales and Stores. Internal Audit- Meaning, Definition and Objectives, Difference between Internal Check and Internal Control, Difference between Internal Check and Internal Audit.

Unit 5: Vouching and Verification

(10 Hours)

Vouching-Meaning, Definition, Objectives, Points to be noted in Vouching, Vouching of Cash Transactions, Credit Purchases and Credit Sales, Voucher- Meaning, Definition, Types, Points to be Noted while Examining Vouchers, Verification and Valuation of Land and Building, Plant and Machinery, Goodwill, Patent Rights, Stock-in-trade, Debtors, Creditors, Bills Receivable, Bills Payable.

Unit 6: Company Audit and Auditors Report.

(10 Hours)

Auditor- Meaning, Qualifications and Disqualifications of Company Auditor, Appointment and Removal of Company Auditor, Rights and Powers of Company Auditor, Duties and Liabilities of Company Auditor. General Considerations in Company Audit, Special Requirements of Company Audit, Auditors Report- Meaning, Importance, Contents and Types.

Tax Audit- Definition, Tax Audit Report, Introduction to E-filing and Digital Signature.

Books for Reference:

- Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Jha, Aruna. *Auditing*. Taxmann. Publications
- Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
- Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.

- Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.

SKILL DEVELOPMENT

- Preparing the report on Kingston cotton mill Co Ltd
- Analyzing the Company's Internal Check system followed
- Studying the Various auditing scams.
- Analysis report of Audit report of company.

B. Com – Semester V

BUSINESS LAW

Group I Core 4

Objectives

1. To familiarize the students to understand the concept of Business Law
2. To understand Rules and Regulations associated with it.
3. To practically apply legal rules in business
4. To recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classroom lecture, interaction, assignment, case study analysis, group discussion, PPT and seminar.

Unit 1: CONCEPT OF LAW

(10 Hours)

Meaning & Definition of Law – Branches of Law – Sources of Law – Business Law, Indian Contract Act, 1872 -- Definition of Contract – Consensus Ad Idem– Nature of the Act - Legal Rules of a valid Contract – Classification of Contracts – According to enforceability, mode of creation and performance. Sale of Goods Act, 1930 – Classification of Goods - Effects of Destruction of subject matter – Contract of sale – Essentials – Distinction between Sale and Agreement to sell.

Unit 2: OFFER AND ACCEPTANCE

(10 Hours)

Introduction – Definition of Offer – Essentials and Legal Rules for a valid offer- Specific offer and General offer. Definition of Acceptance – Essentials and Legal rules for a valid acceptance.

Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Communication of Revocation – Lapse of offer – Tender and its Acceptance – Cross Offers – Future Contracts. **Standardized Forms of Contracts contained in Printed Documents –** **Legal rules relating to Standardized contracts.**

Unit 3: CONSIDERATION AND CONTRACTUAL CAPACITY

(10 Hours)

Meaning and definition – Essentials and Legal Rules for a Valid Consideration – Legality of Agreement without Consideration – Privity of contract, exceptions to the rule of Privity or Stranger to contract. Capacity of Contract – Persons Competent to contract – Minors – nature and effects of Minor's Agreements – Doctrine of Restitution – Minors Liability for necessities. Persons of Unsound Mind – Agreement by persons of Unsound Mind – Persons Disqualified by Law.

Unit 4: FREE CONSENT AND LAWFUL OBJECT

(10 Hours)

Introduction – Consent – Free consent – Coercion – Effect of Coercion – Duress – Coercion Vs Duress – Undue Influence – Presumption of Undue Influence – Effect – Burden of proof

– Rebutting the presumption – Coercion Vs Undue Influence – Fraud – Essentials – Silence as fraud – Uberrimae Fidei – consequences of Fraud – Misrepresentation – Essentials – Effect of misrepresentation – Fraud Vs Misrepresentation – Losing the Right of Rescission – Mistake – Bilateral – Unilateral – Mistake of Law. Lawful Object – meaning - doctrine of Public Policy – Agreements opposed to public policy. Void Agreements – Uncertain Agreements – Agreements by way of Wager- Effects of wagering agreements.

Unit 5: DISCHARGE OF CONTRACT

(10 Hours)

Performance of Contract – Quasi-Contracts – Modes of Discharging the Contract – Discharge by mutual agreement – Discharge by lapse of time- discharge by operation of law – Doctrine of supervening impossibility – Breach of Contract – Remedies for breach of contract – damages – ordinary, special, nominal, exemplary and liquidated damages and penalty.

Unit 6: RIGHT TO INFORMATION AND CYBER LAW

(10 Hours)

Object of Right to Information Act; what is information, what is Public Authority, Right to information under the Act; fee for seeking information, format of application; The Central Information Commission and State Information Commission. Cyber Laws – introduction – cyber space Vs physical space, scope of cyber laws; components of Cyber Laws in India – Information Technology Act, 2000 – relevant provisions from Indian Penal code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India; transactions to which IT Act shall not be applicable.

Skill development

(Activities based on skill development)

1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from a bank on installment basis.
3. Case laws 'involving points of law of contracts'.
4. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
6. Quote examples of violation of Cyber Laws.

Books for reference:

- PPS Gogna, Text Book of Industrial and Business Law, S Chand and Company, New Delhi

- RSN Pillai and Bhagavathi, 2014 – Business Laws, S Chand and Company, New Delhi
- Institute of Chartered Accountants of India, Sahitya Bhavan Publications, Agra
- N. D. Kapoor, Elements of Mercantile Law, S Chand and Company, New Delhi, Revised edition
- K. C. Garg, VK Sareen, Mukesh Sharma, R.C. Chawla, Business Law, Kalyani Publishers, New Delhi Revised edition.
- M.C. Kuchal, Mercantile Law, Vikas Publishing House Pvt Ltd. Revised edition
- Avatar Singh, Mercantile Law, Eastern Book co. Revised edition

B. Com – Semester V

Group I Core 5

FINANCIAL MANAGEMENT

OBJECTIVES:

- To help the students understand the conceptual frame work of financial management.
- To know the importance of financial management in the modern business.
- To acquaint the students with the basic concepts of financial management.

PEDOGOGY: Class room lecture, seminars, assignment and group discussion.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT (10 Hours)

Meaning and definition of financial management, objectives of financial management, scope of financial management (Traditional and modern approach, role of finance manager in the changing scenario).

Unit 2: CONCEPT OF CAPITAL STRUCTURE (10 Hours)

Meaning of capital structure, patterns of capital structure, capital structure and financial structure, debt and equity – meaning, features, advantages and disadvantages. Debt-equity ratio- meaning and significance (problems), leverages- meaning, types and computation. (Problems)

Unit 3: CAPITAL STRUCTURE PLANNING (10 Hours)

Meaning of capital structure planning and optimal capital structure (problems), EBIT – EPS Approach to capital structure, comparing alternative capital structure, presenting a financial plan graphically, computation of indifference point (problems).

Unit 4: THEORIES OF CAPITAL STRUCTURE (10 Hours)

Relevance of capital structure – Net Income Approach and Traditional Approach. Irrelevance of Capital Structure – NOI Approach and MM approach (including arbitrage process) (theories with simple problems). MM hypothesis with tax – relevance of capital structure theories with simple problems

Unit 5: DIVIDEND POLICY (10 Hours)

Concept of dividend and dividend policy, factors influencing dividend policy, dividend stability, types of dividend, stock splits, and stock repurchase. Dividend Theories – Walter's Model, Gordon's Model and MM hypothesis. Theories with simple problems

Unit 6: CAPITAL BUDGETING

(10 Hours)

Meaning and definition of capital budgeting – concept of capital expenditure, importance of capital budgeting, types of capital investment projects, techniques of capital budgeting –NPV, PI and IRR (problems).

Skill Development

(following activities were conducted for the students)

- 1. Preparing the list of top 10 companies along with the percentage of dividend declared by them in the last year.**
- 2. Studying the companies which have done stock split and stock repurchase in the last two years.**
- 3. Preparing an imaginary capital budgeting for machinery.**
- 4. Analysis of EBIT-EBT analysis of any company.**
- 5. Preparing the list of roles of financial manager.**
- 6. Studying the debt-equity ratio of any company.**

REFERENCE BOOKS:

1. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill publishing company, 6th and 7th edition.
2. M Y Khan and P K Jain, Financial Management – Text and Problems, Tata McGraw Hill publishing company.
3. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd. 10th edition.
4. V K Bhalla, FM and Policy, Text and Cases, Anmol Publication Pvt Ltd.
5. P C Tulsian, Financial Management for CA – IPCC, S Chand & Co. Ltd.
6. Nand K Sharma, Advanced Financial Management, DND Publications
7. S N Maheshwari, Financial Management Principles and Practice
8. VK Suxena & CD Vasist, Basics of Financial Management, Sulthan Chand & Sons Publishing Co.
9. RM Srivastava, Financial Management, PragatiPrakashan, Meerut.
10. PV Kulkarni, Financial Management a conceptual approach, Himalaya Publishing House

B. Com – Semester V

Group I Core 6

Business Taxation

Objectives:

1. To expose the students with corporate taxation in India and assessment procedure thereof.
2. To get an overview of assessment of income of Non-corporate assesseees.

Pedagogy: Class room lecture, group discussions, seminars and assignment.

Unit 1: Assessment of HUF

(10 Hours)

Rules relating to assessment of HUF's income; **Rates of tax**; Computation of total income and Income tax liability. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 2: Assessment of Firms

(10 Hours)

Conditions u/s 184; Interest on capital/ loan and remuneration to partners allowable u/s 40(b); **Computation of total income and income tax liability of firm**; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 3: Assessment of AOP and BOI

(10 Hours)

Meaning of AOP and BOI; **Computation of total income and income tax liability of AOP and BOI.**

Unit 4: Assessment of Companies

(10 Hours)

Meaning of domestic company and foreign company; widely held company and closely held company; **computation of total income and income tax liability; Book profit and Minimum Alternative Tax u/s 115JB**, dividend distribution tax.

Unit 5: Assessment Procedure

(10 Hours)

Permanent Account Number (PAN); Filing the return of income; Types of assessment, Income tax authorities and their powers; TDS u/s 192 and advance tax.

Unit 6: Tax planning

(10 Hours)

Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- Bhagavathi Prasad, Income Tax
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning Under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi

B. Com – Semester VI

Group I Core 1

CORPORATE ACCOUNTING – II

Objectives:

- To understand accounting relating to corporate restructuring.
- To acquaint the students with the knowledge of accounting for holding companies and their subsidiaries.
- To understand the preparation of final accounts of the companies and liquidation procedure.

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Syllabus

Unit 1: Accounting for amalgamation and external reconstruction (10 Hours)

- Meaning of amalgamation and reconstruction
- Types of amalgamation-merger and acquisition(AS 14)
- Meaning and methods of computing purchase consideration
- Accounting for amalgamation and external reconstruction- journal entries to close the books of vendor company and entries in the books of purchasing company (under merger and acquisition)

Unit 2: Alteration of share capital and Internal reconstruction (10 Hours)

- Meaning, objectives and methods of internal reconstruction
- Accounting entries for alteration of share capital and internal reconstruction

Unit 3: Liquidation of companies (10 Hours)

- Meaning and circumstances of liquidation
- Preferential payments
- Liquidators final statement of accounts

Unit 4: Accounting for holding companies (10 Hours)

- Preparation of consolidated Balance Sheet of holding company with one subsidiary
- Minority interest
- Computation of goodwill or capital reserve

Unit 5: Value added concept (10 Hours)

Introduction –meaning and concept of Value Added statement; distinction between Value added and economic value added; uses of the value added;

classification of value added; applications of value added- Employees, Providers of capital, Government and Reinvestment in the business

Unit 6: Recent Issues in financial accounting

(10 Hours)

- IFRS 3- Business combinations, IFRS 10 - Consolidated financial statements, IFRS 11-Joint Arrangements
- Human Resource Accounting, Creative Accounting and Forensic Accounting (only concept)

SKILL DEVELOPMENT:

1. **Students have already formed the dummy company, a task is given to AMALGAMATE the company with other companies by following the guidelines.**
2. **Assignment is given to make internal reconstruction with formed companies.**
3. **students are asked to make presentations on recent issues in financial accounting.**

Books for reference:

- Sukla M C & Grewal T S-Advanced Accountancy, S.Chand& Sons, New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
- S.P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N &Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt.Ltd, New Dehli
- Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
- Arulandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House, Delhi
- M.C.Shukla, & T.S.Grewal and S.C. Gupta- Solutions to problems in Advanced accounts-Volume II, S. Chand & Sons, New Delhi
- Steven M. Bragg, CPA-IFRS Guide book-2015 edition(Accounting Tools LLC Centennial, Colorado)
- Wiley-International Financial Reporting Standards, PKF International Ltd.
- Dr. A.L. Saini - IFRS and Indian Accounting Standards- Snow White Publications

B. Com – Semester VI

Group I Core 2

FOREIGN EXCHANGE MANAGEMENT

Objectives

- To understand the Foreign Exchange Department of a Bank in facilitating the foreign trade.
- To know the role of government in solving problems of International Business

Pedagogy: Class room lectures, case analysis, group discussions, seminars and assignments

Unit 1: Foreign exchange market

(10 Hours)

Meaning and Functions-Evolution of Foreign Exchange Market and Foreign Exchange System-Foreign trading volume-Foreign Exchange Trading locations-Details about Major traded currencies. Determination of Exchange Rates - Causes of Fluctuations in the Exchange Rates-Fixed and Flexible exchange rates-Theories of Exchange Rate - Purchasing Power Parity Theory – Balance of Payment Theory – Interest Rate Parity theory; International Fisher Effect.

Unit 2: Foreign Exchange Department of a Bank

(10 Hours)

Organization and Functions-Correspondent Banking- Nostro, Vostro and Loro Account.NRI Accounts-Types of NRI Accounts, Handling of NRI Accounts.

Unit 3: Players in foreign exchange market.

(10 Hours)

Participants in forex market-Banks and Financial Institutions, merchant Corporate - Other Customers-speculators and Hedgers - Central Bank. Foreign Exchange Dealer, Makers and Brokers – IMF- historical background and working of IMF; World Bank – framework, objectives and functions. Foreign Exchange Trading and SWIFT

Unit 4: Exchange Arithmetic and Interbank Deals

(10 Hours)

Ready Exchange Rate for Trading and Non-Trading Transactions- Buying Rates- TT Buying and Bill Buying Rate- Selling Rates- TT Selling and Bill Selling Rates. Cross Rates. Forward Rates –Forward Exchange Contracts and formalities. Inter- Bank Deals-Cover Deals-Swap Deals and Arbitrage Operations, currency options- types- intrinsic value, pay off profiles on future and options, interest swap, currency swaps, Caps, floors and collars.

Unit 5: Regulation of Foreign Exchange Market

(10 Hours)

FERA – background, reasons for removal of FERA, Provisions and sections of Foreign Exchange Management Act (FEMA)

Unit 6: Introduction to Indian Foreign Exchange Market

(10 Hours)

Foreign Exchange Market in India- A Historical Perspective, convertibility of currency – current account and capital account – Tarapore Committee Report; Pre-liberalization, Exchange Rate Regime in India. Different dimensions of Foreign Exchange in Indian context.

Skill Development

(Activities conducted for the skill development)

1. case study on One Indian Bank's correspondent Banking relationship.
2. Calculation of TT and Bill rates .
3. Seminars on recent trend and reform in foreign exchange market transaction.

Books for Reference

- Yadav, Surendra.S, P.K. Jain and Max Peyrad, Foreign Exchange Markets – McMillan, New Delhi.
- H L Bhatia, Public Finance, Vikas Publishing House, New Delhi
- M L Seth, Money, Banking, International Trade and Public Finance, Agarwal Education Publication, Agra
- Balla V.K, International Financial Management, Anmol Publications-New-Delhi
- Chaudhary B K, Financing of Foreign Trade and Foreign Exchange
- C, Jeevanandan (2014), Foreign Exchange and Risk Management
- Deepak Tondon, Foreign Exchange Management and Business Strategy
- C, Jeevanandan (2012), Foreign Exchange Practice, Concepts and Control
- R.R.Beedu, Foreign Exchange and Risk Management, Revised Edition
- C, Jeevanandan (2014), A brief Course on Foreign Exchange Arithmetic
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8 th edition, 2007
- Lipsey and Chrystal, Economics, 11th edition
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics, 6th edition
- Lipsey, Richard George, and Kenneth Alec Chrystal. Economics. Oxford: Oxford University Press.

- Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi. 6. Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
- Viswanathan, Suresh T, Law and Practice of Competition Act, 2002. Bharat Law House.

B. Com – Semester VI
Group I Core 3 **INVESTMENT MANAGEMENT**

OBJECTIVES:

- To understand the basic concept of investment banking.
- To provide knowledge about the avenues of investment.
- To know the concept of depository system.

PEDAGOGY: Classroom lecture, group discussion, seminars and assignment.

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT **(10 Hours)**

Concept of investment and investment management, Investment planning – where to invest, how to invest and when to invest; objectives of investment; the investment process; stages in investments. Common errors in investment; qualities of a successful investor. Factor to be considered while making investment; **Personal investment planning – investment ideas of Warren Buffet**. Protection of investment; **Real Estate Investment- Introduction, setting real estate investment objectives, determinants of value, real estate valuation, estimating market value and forecasting investment returns.**

Unit 2: INVESTMENT INSTITUTIONS **(10 Hours)**

LIC of India: Evolution of LIC, pattern of investment, financial assistance to corporate and recent life insurance schemes of LIC. Industrial Development Bank of India (IDBI): Evolution of IDBI, schemes of IDBI and sources of funds. ICICI – Introduction and financial assistance by ICICI. **Mutual Funds: Introduction and structure of mutual funds, types of mutual fund schemes, regulation of mutual funds, advantages and disadvantages of mutual fund.**

Unit 3: INVESTMENT BANKING AND MERCHANT BANKING **(10 Hours)**

The concept, meaning and definition of investment banking, functions of investment banking; Concept of merchant banking, functions of merchant banker, obligations and responsibilities of merchant banker, SEBI Regulations governing merchant banking in India.

Unit 4: INVESTMENT INSTRUMENTS AND VENTURE CAPITAL **(10 Hours)**

Money market – meaning, functions and instruments, capital market meaning, functions and types; capital market instruments – primary markets and secondary markets –

private placement, pricing of new issue and concept of book building. **Concept of Venture Capital: meaning and definition of Venture Capital, features of VC, stages in venture capital financing and process of VC financing.**

Unit 5: LEASE FINANCING

(10 Hours)

Concept of lease, features, types, merits and demerits of lease financing. Financial evaluation of leasing – lessee's perspective and lessor's perspective (problems).

Unit 6: DEPOSITORY SERVICES AND CREDIT RATING

(10 Hours)

The concept of depository system, constituents of a depository system. Functions of NSDL and CDSL. Custodial Services – operation of a custodian, functions of SHCI.

Credit Rating – Introduction, definition of credit rating, factors affecting credit ratings, benefits of credit ratings, limitations of credit ratings. Credit rating agencies in India – CRISIL, ICRA and CARE.

BOOKS FOR REFERENCE:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill education pvt ltd, 3rd edition.
2. V K Bhalla, Investment Management – Security Analysis and Portfolio Management, S Chand and Co. Ltd.
3. Preeti Singh, Investment Management - security analysis and portfolio management, Himalaya Publishing House, 5th edition.
4. V A Avadhani, Investment Management, Himalaya Publishing House, 5th edition.
5. Gordon J Alexander and others, Fundamentals of investment, Prentice Hall of India Pvt Ltd.
6. Sudheendra Bhat, Security Analysis and Portfolio Management, Excel Books Pvt Ltd.
7. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
8. KG Sahadevan & M Thiripalraju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India Pvt Ltd.

SKILL DEVELOPMENT:

- Preparing the personal investment plan
- Studying the Market Fluctuation of Real estate in previous years
- Financial Planning for Venture Capital firms
- Opening and trading in Dmat account
- Analysing various mutual fund schemes

B. Com – Semester - VI
Corporate Law and Governance

Group I Core 4

Objectives:

- To understand the concept of Corporate Law
- To understand the legal provisions associated with the Companies Act 2013.
- To have an overview of the formation of the company
- To understand the practical application of corporate law in companies.

Unit 1: Introduction to Company (10 hours)

Companies Act 2013 – an overview. Joint Stock Company - Meaning, definition and characteristics. **Corporate personality and lifting of Corporate** Veil. Kinds of companies. Formation of a company – procedure for registration. Documents to be filed with the registrar – Memorandum of Association and Articles of Association. Doctrine of ultra vires – memorandum and articles. Doctrine of constructive notice and Doctrine of Indoor Management – exceptions. Prospectus – meaning, importance and contents and types.

Unit 2: Membership of a Company and Management (10 hours)

Member of a Company – Definition, difference between member and shareholder. Who can be a member – modes of acquiring membership; Rights and liabilities, termination of membership. Company Management – Company Secretary – Meaning, definition and legal provisions governing appointment and dismissal. Directors – Meaning, definition, qualification and disqualification, duties and liabilities. Key Managerial Personnel under the companies act – 2103 – CEO & CFO – appointment, duties and liabilities.

Unit 3: Company Meetings and Statutory Authorities (10 hours)

Meetings in a Company – Requisites of a valid meeting. Kinds of company meetings – Legal provisions to hold Shareholders' meeting, Directors meeting and Creditors meetings. Authorities under the companies act 2013 – Registrar of companies and Regional directors – duties and powers. National Financial Reporting Authority (NFRA) – Functions and powers. National Company Law Tribunal and National Company Law Appellate Tribunal – Functions and Powers. Special Courts – Mediation and conciliation penal (Section 442)

Unit 4: Winding up of Companies

(10 hours)

Meaning of winding up, Modes of winding up – Tribunal – Circumstances, Powers, Company liquidators – removal and replacement of liquidators, Liquidators report, Settlement of list of contributories and application of assets, powers and duties. Voluntary winding up – Circumstances, declaration of insolvency, meeting of creditors, powers and duties of liquidator in voluntary winding up, process of voluntary winding up.

Unit 5: Corporate Governance

(10 hours)

Corporate governance- Definition, Scope, drivers of good corporate governance, Governance of private companies – Family controlled companies, Hedge funds, Private equity firms. Governance of Joint Ventures – NGO's and Non-profit corporate entities. Governance of Partnerships and Limited Liability partnerships. Case studies – Long Term Capital Management, The Blackstone Group, Tetronic Riches Ltd., Arthur Andersen Accounting Firm, Enron Corporation.

Unit 6: Corporate Social Responsibility (CSR)

(10 hours)

CSR – meaning, strategies and policies, Nature of CSR activities, Benefits of CSR activities, Evaluation of CSR projects. Social, Environmental and Economic Responsibilities of business – National Voluntary guidelines. Case studies: Coca Cola, Walmart, Apple and Cannon.

Books for reference:

1. N.D. Kapoor – Elements of Company Law, Sulthan Chand and Sons
2. Avtar Singh, Company Law – 2013, Eastern Book Company, Lucknow
3. Company Law - Taxman Publications
4. Bob Tricker, Corporate Governance – Principles, Policies and Practices, Orxford University Press, 2008
5. Satheesh Kumar, Corporate Governance – Oxford University Press, 2012
6. Taxmann's, Corporate Laws, Taxman Publications(P) Ltd., 2014

B. Com - Semester VI

Group I Core 5

MANAGEMENT ACCOUNTING

OBJECTIVES:

- To understand the evolution of management accounting.
- To know the applicability of management accounting.
- To analyse the techniques of management accounting.

PEDAGOGY: Classroom lecturing, group discussion, seminars, assignment

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (10 Hours)

Evolution, meaning and nature of management accounting, scope and objectives of management accounting, Management Accounting techniques, distinction between cost accounting and management accounting, financial accounting and management accounting, merits and demerits of management accounting.

Unit 2: RATIO ANALYSIS (10 Hours)

Meaning and definition of accounting ratios, objectives of accounting ratios, mode of expression and interpretation of ratios, classification of ratios- liquidity ratios, solvency ratios, activity ratios and profitability ratios (problems), advantages and limitations of ratio analysis.

Unit 3: FUND FLOW STATEMENT AND CASH FLOW STATEMENT (10 Hours)

Meaning of fund, fund flow and fund flow statement. Importance and limitations of FFS, preparation of fund flow statement (problems).

Meaning and definition of cash flow statement, distinction between cash flow statement and fund flow statement, preparation of cash flow statement as per AS 3 (problems).

Unit 4: MARGINAL COSTING (10 Hours)

Meaning and definition of marginal cost and marginal costing, features, uses and limitations of marginal costing, profit statement in marginal costing, contribution, profit volume ratio, margin of safety, angle of incidence, breakeven point, break even analysis (cost-volume-profit analysis), break even chart (problems), application of marginal costing technique- fixation of selling price, closure of a department or discontinuing a product, selection of a profitable product mix, profit planning, decision to make or buy, decision to accept a bulk offer or foreign market order, introduction of a new product, maintaining a desired level of profit (problems).

Unit 5: Standard Costing

(10 Hours)

Meaning of standard, standard costing, advantages and limitations of standard costing, types of standard costing. Analysis of variances- Material Cost Variances (Material Cost, Price, usage, Mix). Labour Cost Variances - Labour Costs, Rate, Efficiency, Mix.

Unit 6: FINANCIAL FORECASTING, BALANCED SCORECARD AND RESPONSIBILITY ACCOUNTING

(10 Hours)

Meaning of financial forecasting, techniques of financial forecasting – external funds requirements, internal growth rate, balanced scorecard, (original methodology and improved methodology). Meaning and definition of responsibility accounting, responsibility centers – expense centers, revenue centre, profit centre, investment centre, advantages of responsibility accounting

Skill development

1. Collection of Financial Statements of any one organization for two years and Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.
2. Preparation of Funds Flow/Cash Flow Statements with imaginary figure as per Accounting Standards.
3. Draft an imaginary Management Report.

Reference Books:

- Shashi K Gupta and RK Sharma, Management Accounting Principles and Practice, Kalyani Publishers,
- M Y Khan and PK Jain, Management Accounting, Tata MC Graw Hill,
- RSN Pillai and Bhagavathi, Management Accounting, S Chand and Co. Ltd.
- SN Maheshwari and SK Maheshwari, Accounting for Management, Vikas Publishing House Pvt Ltd.
- Dr. Manmohan and Dr. SN Goyal, Principles of Management Accounting, Sahitya Bhavan Publishers.
- A Murthy & Gurusamy, Management Accounting, McGraw Hill Co. Ltd.
- IM Pandey, Management Accounting – A Planning & Control Approach, Vikas Publishing House Pvt Ltd.
- Jawahar Lal, Advanced Management Accounting, Text and Cases, S Chand and Co. Ltd.

- Sudheendra Bhat, Management Accounting, Excel Books Publishing Co.
- DC Sharma and KG Gupta, Management Accounting, SJ Publications Meerut.
- N Vinayakam & IB Sinha, Management Accounting – Tools and Techniques, Himalaya Publishing House.

B.Com – Semester VI

Group I Core 6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives:

- To help the students understand the conceptual framework of security
- To help the students to understand the risk involved in security market
- To study fundamental and technical analysis by the investor
- To understand various aspects of share and bond valuation

Pedagogy: Class room lecture, group discussion, seminar and assignment, problem solving

Syllabus

Unit 1: Portfolio Management Framework (10 hours)

Concept of security and portfolio, Meaning of security analysis and portfolio management, investment avenues/alternatives. Portfolio Management-Specification of investment objectives, selection of asset mix, formulation of portfolio strategy, selection of securities, portfolio execution, portfolio revision and performance evaluation.

Unit 2: Stock market (10 Hours)

Meaning of securities market, primary market and secondary market- OTCEI, BSE and NSE (in brief), trading settlement, buying and selling of shares, stock market quotation and indices, government securities market, corporate debt market, money market and role of SEBI, Investor Vs Speculators, Speculators-Bulls, Bears and arbitrage, Speculative activities-Rigging, Cornering, Wash sales, Dividend stripping, bonus stripping and online trading

Unit 3: Risk and Returns (10 Hours)

Meaning of risk and return, measuring expected return and risk, quantifying portfolio return and risk-average return, variance standard deviation, correlation coefficient, co-variance, types of risk-systematic and unsystematic, concept of beta and its measurement. The benefits of diversification. Markowitz model and its limitations. , Sharpe's single index model. (Theory and problem)

Unit 4: Fundamental and Technical analysis (10 Hours)

Introduction- Fundamental analysis-Economic analysis-Industry analysis-company analysis; Technical analysis-basic premises, charting techniques, Dow theory, Elliot Wave theory, differences between fundamental and technical analysis.

Unit 5: Asset pricing theories

(10 Hours)

Capital asset pricing model (CAPM), basic assumptions ,capital market line, security market line, differences between capital market line and security market line, inputs required for applying CAPM, Identifying underpriced or overpriced security using CAPM, Arbitrage pricing theory –law of one price ,arbitrage pricing one factor ,two factor arbitrage pricing multifactor arbitrage pricing.(Theory)

Unit 6: Derivatives

(10 Hours)

Meaning of derivatives, derivative instruments-forwards, futures, options and swaps (features and differences), Types of options-call option, put option, American and European options. Calculation of profit or loss from futures and options contract (Theory and problems), Commodity market - concept only

Skill Development

(skills based on skill development)

1.

Books for reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH Publication
2. Kevin, Portfolio Management, PHI publication
3. Fisher and Jordon, Securities Analysis and Portfolio management, PHI Publication
4. Jack Clarks and Richard Taylor, Theory and Practice of Investments, Schaum's outline series, TMH publication
5. Baruva, Verma and Raghunathan, Portfolio management, TMH Publication
6. Punithavathy Pandian, Securities Analysis and Portfolio management, Vikas Publication
7. Preethi Singh, Securities Analysis and Portfolio Management
8. Bodie Kane & Marcus, Essentials of Investments, Himalaya Publication
9. Fischer and Ronald J. Jordon, Securities Analysis and Portfolio management, Pearson Publication

End Semester Examinations - Question Paper Pattern

Section A:

Answer **any five** questions out of seven, carrying two marks each. (5*2 = 10)
(Question Numbers 1 to 7)

Section B:

Answer **any four** questions out of six, carrying 12 marks each. (4*12 = 48)
(Question Numbers 8 to 13)

Section C:

Answer **any two** questions out of three, carrying 16 marks each. (2*16 = 32)
(Question Numbers 14 to 16)

Section D:

Answer one **Compulsory** question / Case Study. (1*10 = 10)
(Question Number 17)

Total Marks: 100

Mode of Assessment:

Continuous Internal Assessment

(Consists of assignments, seminar presentation,
Tests, attendance and class participation) : **20% Weightage**

End Semester Examination: : **80% Weightage**



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of

B.COM – BPS

(INDUSTRY INTEGRATED)

CHOICE BASED CREDIT SYSTEM

(2019 – 20 ONWARDS)

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(ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು- ೫೭೫ ೦೦೩

ST ALOYSIUS COLLEGE(AUTONOMOUS)

ST ALOYSIUS COLLEGE ROAD

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Re-accredited by NAAC with 'A' Grade – CGPA 3.62
Ranked 94 in College Category-2018 Under NIRF, MHRD, Government of India.
Recognised by UGC as "College with Potential for Excellence"
College with 'STAR STATUS' conferred by DBT, Govt. of India.

No: SAC 40/Syllabus 2019-20

Date: 13-12-2019

NOTIFICATION

Sub: Syllabus of **B.COM- BPS (INDUSTRY INTEGRATED)** Under Choice
Based Credit System.

- Ref: 1. Academic Council decision dated 02-05-2019
2. Academic Council decision dated 16-10-2019
3. Office Notification dated 13-12-2019

Pursuant to the Notification cited under reference (2) above, the Syllabus of **B.COM – BPS (INDUSTRY INTEGRATED)** is hereby notified for implementation with effect from the academic year 2019-20.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar
3. Library

Objectives of B Com - BPS (Industry Integrated) Programme:

In the current context of changing business situations and opportunities, the Department of Commerce offers specialized programmes in Commerce to suit these challenges. The intention of introducing B Com – BPS (Industry Integrated) programme is to bridge the gap between the academia and the industry. The Programme is evolved by integrating 7 courses in our regular B Com Degree programme structure. These 7 courses are designed in consultation with TATA Consultancy Services (TCS), as per the Memorandum of Understanding (MoU) signed by the College with them. The Programme is structured in such a way that the candidates who undergo this programme are equipped with the skills and abilities to become competent and competitive in order to be assured of good job placements and career prospects in different sectors of commerce, trade and industry. The Programme Structure and Course Curriculum is given here below:

CBCS – B Com. – BPS (Industry Integrated)
Degree Programme Structure 2019
I semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I	G 301.1	Financial Accounting – I	6	3	30	120	150	3
(4 core courses)	G 302.1	Business Economics	4	3	20	80	100	2
	G 303.1	Business Statistics	4	3	20	80	100	2
	G 304.1	Principles of Management	6	3	30	120	150	3
Group II Electives (1 elective to be chosen)	G 306.1E	Human Resource Management – I	2	2	10	40	50	1
	G 307.1E	Tourism Management						
	G 308.1E	Shipping & Port Management – I						
	G 309.1E	Insurance – I						
	G 310.1E	Logistics & Supply Chain Management - I						
	G 311.1E	Fundamentals of GST						
Group III Foundation Courses		Foundation Languages:						
	G 335.1	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.1	Elective Foundation: Indian Constitution & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. – BPS (Industry Integrated)

Degree Programme Structure 2019

II semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.2	Financial Accounting – II	6	3	30	120	150	3
	G 302.2	Business Environment	4	3	20	80	100	2
	G303.2b	Banking for BPS	6	3	30	120	150	3
	G 304.2	Business Mathematics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.2E	Human Resource Management - II	2	2	10	40	50	1
	G 307.2E	Tourism Operations						
	G 308.2E	Shipping & Port Management – II						
	G 309.2E	Insurance – II						
	G 310.2E	Logistics & Supply Chain Management –II						
	G 311.2E	GST and Customs Law						
Group III Foundation Courses		Foundation Languages:						
	G 335.2	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.2	Elective Foundation: Environmental Science & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. – BPS (Industry Integrated)
Degree Programme Structure 2019
III semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.3	Financial Accounting – III	6	3	30	120	150	3
	G 302.3	Cost accounting – I	6	3	30	120	150	3
	G 303.3	Income Tax – I	4	3	20	80	100	2
	G304.3b	Retail Marketing and Research	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.3E	Entrepreneurship	2	2	10	40	50	1
	G 307.3E	Soft Skills Training and Development						
	G 308.3E	Stock Market Operations						
	G 309.3E	Consumer protection						
	G 310.3E	Advertising						
	G 311.3E	Retail Management						
Group III Foundation Courses		Foundation Languages:						
	G 335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.3	Elective Foundation: Human Rights & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. – BPS (Industry Integrated)
Degree Programme Structure 2019
IV semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G301.4b	Finance and Accounting for BPS	6	3	30	120	150	3
	G302.4b	Insurance for BPS	4	3	20	80	100	2
	G 303.4	Cost accounting – II	6	3	30	120	150	3
	G 304.4	Income Tax – II	4	3	20	80	100	2
Group II Electives (Inter Disciplinary)	G 306.4E	Tourism Management	2	2	10	40	50	1
	G 307.4E	Event Management						
	G 308.4E	Personal Tax Planning						
Group III Foundation Courses		Foundation Languages:						
	G335.4	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.4	Elective Foundation: Gender Equity & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

		Particulars	Instruction Hours per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.5	Corporate Accounting – I	5	3	30	120	150
	G 302.5b	Capital Markets for BPS	5	3	30	120	150
	G 303.5b	Campus to Corporate	5	3	30	120	150
	G 304.5	Business law	5	3	30	120	150
	G 305.5	Financial Management	5	3	30	120	150
	G 306.5	Business Taxation	5	3	30	120	150
Total Marks and Credits							900

**CBCS – B Com - BPS (Industry Integrated)
Degree Programme Structure 2019
V semester**

**CBCS – B Com - BPS (Industry Integrated)
Degree Programme Structure 2019**

VI semester

		Particulars	Instruction Hours per week	Exam Duration	Marks		
					IA	Exam	Total
Group I (6 core courses)	G 301.6	Corporate Accounting - II	5	3	30	120	150
	G 302.6	Foreign Exchange Management	5	3	30	120	150
	G 303.6b	Managing Business Process	5	3	30	120	150
	G 304.6	Corporate Law and Governance	5	3	30	120	150
	G 305.6	Management Accounting	5	3	30	120	150
	G 306.6	Security Analysis and Portfolio Management	5	3	30	120	150
Total Marks and Credits							900

Total Credits of all six Semesters: 104

B. Com – Semester I
Financial Accounting - I

Group I Core 1

Objectives:

- To acquaint students with the concept, need and benefit of accounting standards and IFRS.
- To understand the preparation of annual accounts of non-corporate concerns and non-trading concerns
- To understand how to rectify accounting errors and reconcile financial statements.

Pedagogy: classroom lecture, problem solving, assignment and skill development.

Unit 1: Theoretical Framework (12 Hours)

Accounting as an information system, the users of financial accounting information and their needs. Branches of accounting. Basis of accounting, cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: Entity, Money Measurement, Going Concern, Cost, Realization, Accruals, Periodicity, Consistency, Prudence (Conservatism), Materiality and Full Disclosures.

Unit 2: Introduction to Accounting Standards (AS) and International Financial Reporting Standards (IFRS) (12 Hours)

AS-Introduction, standard setting process, benefits of AS, list of AS (issued by ICAI), overview of AS1, AS2 (Revised), AS3, AS4 (Revised) and AS5. Need for convergence towards global standards, International Accounting Standard Board (IASB).

IFRS–meaning, need, conceptual framework, beneficiaries of convergence with IFRS, Indian Accounting Standards (IAS) and its significance.

Unit 3: Rectification of Errors (12 Hours)

Classification of Errors, rectification of Errors:

- Before Preparing the Trial Balance
- After preparing the Trial Balance and before preparing Final accounts-
Suspense account

Unit 4: Bank Reconciliation Statement (12 Hours)

Reasons for the difference in pass book and cash book balances-purpose - preparation of bank reconciliation statement – problems

Unit 5: Final accounts of Non-Corporate (Sole trading) entities (12 Hours)

Meaning and components of final accounts of sole trading concerns,
Preparation of financial statements: Manufacturing concern and trading concern.

Unit 6: Final accounts of Non-Trading concerns(Not for profit organization)

(12 Hours)

Meaning of non-trading concerns, need for maintenance of accounts by non-trading concerns, components of final accounts of Non-trading concerns and its preparation. Maintenance of Accounts by Professional People and Accounts of Solicitors-Problems

BOOKS FOR STUDY AND REFERENCE:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. Mc Graw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons ,New Delhi
4. Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method,& Application, S Chand & sons, New Delhi
5. Jain &Narang- Advanced Accountancy(Kalyani publishers,Ludhiyana)
6. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd,New Delhi
7. Patil V A &Korlahalli-Principles and Practice of Accountancy, R Chand & Co,New Delhi
8. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
9. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
10. Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
12. Jagadesh R. Raiyani, Gaurav Lodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.

B. Com – Semester I

Group I Core 2

Business Economics

Objectives:

- To acquaint with the basic knowledge on the concept of business economics
- To understand the consumer behavior in different market situations
- To understand market structure and recent changes thereof

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit -1: NATURE AND SCOPE OF BUSINESS ECONOMICS

(10 Hours)

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of business economics, Nature and Objectives of business economics, Scope of Business Economics; Role and Responsibilities of business economists, Economics Vs Business economics.

Unit -2:THEORY OF CONSUMER BEHAVIOUR

(10 Hours)

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility, Concepts of utility with equations; Law of diminishing marginal utility – Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility – Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line -Consumers equilibrium (necessary and sufficient conditions), Revealed preference theory. N-M Hypothesis

Unit -3: THEORY OF DEMAND AND DEMAND FORECASTING

(10 Hours)

Demand – Demand determinants – law of demand – Demand function – linear demand function with schedule; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Unit -4: PRODUCTION, COST AND REVENUE ANALYSIS

(10 Hours)

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale , cost output relations – Short run and long run ,Supply analysis – Meaning , determinants of supply , law of supply , elasticity of supply ,measurement of elasticity of supply , factors determining elasticity of supply, Revenue – Concepts of revenue – MR ,AR under perfect and imperfect competition

Unit -5: PERFECT AND IMPERFECT COMPETITION

(10 Hours)

Perfect competition – Assumptions, Equilibrium of the firm and the industry. Equilibrium analysis in the very short run, short run and long run , Measuring producers surplus under perfect competition , stability analysis – Walras and Marshall analysis; Meaning of general equilibrium; Monopoly – types- equilibrium - short and long run, price discrimination– Essential conditions – equilibrium under price discrimination, Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Prisoner’s dilemma, Price leadership model – Contestable markets theory

REFERENCES:

- Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- K.K. Dewett Modern Economic Theory ,2013, S. S Chand & Sons, New Delhi
- D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
- H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
- Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
- D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
- H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
- Edward Shapiro Macro Economics Analysis ,2012, Galgotia Publications
- A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O’ Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. &Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. &Zupan,: Microeconomic Theory and Applications
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8th edition, 2007
- Joseph E. Stieglitz and Carl E. Walsh (2006), Economics, International Student Edition, 4th edition

B. Com – Semester I
Group I Core 3 Business Statistics

Objectives of the Course:

- To know the importance of Business Statistics in making objective business decisions.
- The paper helps the students to gain knowledge on the concepts of Statistics, various data collection methods, and tools for analysis of data.
- This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Introduction to statistics: (8 Hours)

Meaning, definition, functions & limitations of statistics. Importance of statistics in Business. Primary & secondary data- Meaning & their sources. Difference between primary data & secondary data. Classification & tabulation of data. Statistical enquiry and report.

Unit 2: Measures of Central Tendency: (8 Hours)

Meaning of central tendency. Measures of central tendency – Mean, Median, Mode – advantages, limitations & problems. Combined mean & weighted mean – their importance, advantages & problems. Geometric & harmonic mean – Advantages, limitations & problems. Concept of Quartiles, Deciles & Percentiles – problems; Averages and weighted averages – problems.

Unit 3: Measures of dispersion (8 Hours)

Meaning, definition & functions of dispersion. Absolute & relative measures of dispersion – range, quartile deviation, mean deviation from mean & median, standard deviation & coefficient of variation and their properties, advantages & disadvantages.

Unit 4: Correlation & Regression analysis**(10 Hours)**

Meaning, definition, uses of correlation. Types of correlation. Methods of correlation – Karl Pearson's correlation coefficient, Spearman's rank correlation, probable error – Their advantages, disadvantages & problems.

Meaning & uses of regression analysis. Comparison between regression & correlation.

Construction of simple regression equation- X on Y & Y on X. Regression coefficients

Unit 5: Time series analysis:**(8 Hours)**

Significance & components of time series. Computation of trend values by the method of moving averages (for even & odd periods) & least square method.

Unit 6: Index Numbers:**(8 Hours)**

Introduction, meaning of index number. Consumer Price Index number (CPI) - steps in constructing Consumer Price Index Number. Construction of Consumer Price Index Number – aggregative expenditure method & family budget method.

Reference:

1. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
2. Vittal R.R., Business Statistics, Margham Publications, Chennai, 2011.
3. Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
4. Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
5. Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
6. C.M.Chikkodi, & Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
7. Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
8. Wilson, M. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House.
9. Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.

10. Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House
11. Levin Richard I, Rubin, Davids : *Statistics for Management*

B. COM - SEMESTER I

Group I Core 4

PRINCIPLES OF MANAGEMENT

Objectives of the study:

- To study the nature and functions of management
- To understand managerial planning
- To learn organizing, staffing, directing and controlling of management functions
- To know about International management

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit 1: Nature of Management:

(10 Hours)

Management – Definition, features, management as a function, responsibility for getting things done, decision making and leadership. Why Principles of Management? – Need and criticisms. Distinction between Management and Administration, Levels of Management – Management chart, Responsibilities of management, Roles of managers – Types of roles, Qualities of a good manager.

Unit 2: Planning:

(10 Hours)

Planning – Nature of planning and features. Types of managerial plans- (a) Standing or Repeated use plans, Management by Objectives (M.B.O.), Policies – classification of policies, Procedures, Rules, Strategies. (b) Single-use plans (3) Kinds of enterprise plans. Importance of planning, Steps in planning.

Unit 3: Organising and staffing:

(10 Hours)

Organising – Meaning and features, Process, Analysis, Formal and Informal organisation, Importance and Principles of organisation. Types of Organisation – Military or line, Functional, the line-and-staff system – types, merits and demerits. Authority and Responsibility – sources. Delegation of Authority – process, principles of delegation, difficulties, guidelines for better delegation. Staffing – Meaning, nature and characteristics of staffing, Need, Objectives, Significance. Staffing process and factors influencing staffing pattern.

Unit 4: Directing and controlling: (10 Hours)

Direction – Definition & meaning, Characteristics, Importance, principles, supervision. Supervisor – functions and qualities. Controlling – Definition, meaning, characteristics, objectives, advantages and limitations. Control Process, Control techniques – Budget, concept of budget, purpose and types of budgets. Dangers in budgeting. Variable budgets or Flexible budgets, Zero based budgeting. Measures to be taken for effective budgetary control.

Unit 5: International Management: (10 Hours)

International Management in selected countries – France- Le plan and Germany. Japanese Management and Theory “Z”, Lifetime employment, Decision making, Japanese Versus US management Practices and Theory “Z”. Japanese and US Management approaches. International Management and Multinational corporations – nature and purpose. Managerial functions in Multinational Corporations – Planning, Organizing and Staffing – sources of managerial talent, Trends in staffing, Leading and Controlling in MNC's.

Books for reference:

- Y.K. Bhushan, Fundamentals of Business Organisation and Management, Sulthan Chand & Sons, 2013
- Harold Koontz, Heinz Weihrich, A. Ramachandra Aryasri – Principles of Management, Mc GrawHill Education, 2013
- Shashi K. Gupta, Rosy Joshi, Organisational Behaviour, Kalyani Publishers, 2014
- Fred Luthans, Organisational Behaviour, Mc GrawHill Education, 2011
- Jain Esha, Principles of Management: Text and cases, 2012
- Aquinas PG, Principles of Management : Foundation and realities, 2005
- R N Gupta, Principles of Management – 2010
- Tripathi PC, Reddy PN, Principles of Management, Ed. 5, 2012

Group II: Elective Courses:

B. COM – SEMESTER I

Elective 1: HUMAN RESOURCE MANAGEMENT – I

Objectives of the study:

- To study the concept and importance of Human Resource Management.
- To study the process of recruitment and training.
- To understand Job Analysis, design and evaluation.

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction to HRM

(10 hours)

Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. Human Resource Department – H.R. Manager – Qualities, Role and responsibilities. Human Resource Policies – Concept and nature, Need and importance, Essentials of a sound Human Resource Policy.

Unit 2: Human Resource Planning and Recruitment

(10 hours)

Human Resource Planning – Importance of H R Planning and Process.

Recruitment – meaning, process, policies and sources. Techniques of recruitment, Selection – Meaning, steps in selection process, selection tests – types, Selection Interview – types, steps in interview process and limitations of interview. Training – Concept, Need, Importance, Types and objectives of training. Methods and Techniques of training.

Unit 3: Job analysis, Design, Description and Evaluation

(10 Hours)

Job Analysis – Concept, Objectives, significance and process, Techniques of Job Analysis (Methods), Problems in Job Analysis. Job Design – Concept, Approaches and Methods. Recent trends in Job redesign. Job Description – Definition, Contents, Characteristics of a good Job Description. Job Evaluation – Concept, Process, Advantages, Limitations, Essentials of successful job evaluation and methods.

Books for Reference:

- V.S.P. Rao, Human Resource Management – Text and cases, Excel Publication, 2014
- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- L.M. Prasad, Human Resource Management – Sultan Chand & Sons, 2013
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi, 2014
- Fred Luthans, Organisational Behavior, Mc Graw Hill International Edition, 2011

B. COM – SEMESTER I

Group II Elective 2: Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism: (10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development (10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations (10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management, Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester I

Group II Elective 3: Shipping and Port Management – I

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lectures, Group Discussion, Case Study, assignments.

Unit 1: Ship Building Industry: (10 Hours)

Introduction; characteristics of shipping industry; general structure of shipping industry. Problems of ship building industry; organization of a shipping company-role of commercial, technical and crewing departments

Unit 2: Ship Operations and management (10 Hours)

Meaning, principal role and functions of ship management; Ship Management Company –functions and structure. Role of shipping intermediaries – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – surveyors – stevedores – liners –opened and closed conference system – shipping freight rates – structures and practices.

Unit3: Inland Container Depots (10 Hours)

Inland Container Depots (ICD) – meaning, procedures problems and prospects; containerization – types of container – benefits and constraints.

REFERENCES:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B.COM – SEMESTER I

Group II Elective 4

INSURANCE – I

Objectives:

- Enable the students to know the importance of life and general insurance
- Familiarize students with features of various insurance products.
- To know about making claims

Unit 1: Principles of Insurance

(10 Hours)

The Concept of Insurance and its Evolution , The Business of Insurance , The Insurance Market , Insurance Customers , The Insurance Contract , Insurance Terminology , Life Assurance products , General Insurance Products , History of Insurance , History of Insurance in India.

Unit 2: Practice of Life Insurance

(10 Hours)

Life Insurance Organization , Premiums and Bonuses , Plans of Life insurance , Annuities , Group Insurance , Linked Life Insurance Policies , Applications and Acceptance , Policy Documents , Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival , Assignment, Nomination and Surrender of policy , Policy Claims

Unit 3: Practice of General Insurance

(10 Hours)

Introduction to General Insurance , Policy Documents and forms , General Insurance Products – Part 1 (Fire & Marine) , General Insurance Products – Part 2 (Motor, Liability, Personal Accident and Specialty Insurance , General Insurance Products – Part 3 (Engineering & other Insurances) , Underwriting , Ratings & Premiums , Claims , Insurance Reserves & Accounting

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

B. COM – SEMESTER I
LOGISTICS AND SUPPLY CHAIN MANAGEMENT - I

Group II Elective 5

Objectives:

- Introduce the concept of Logistics and Supply Chain Management
- Expose the various dimensions of Supply Chain Management
- To study the process of designing supply chain management strategies

Unit 1- Introduction to Logistics (10 Hours)

Introduction – Meaning of logistics, evolution of logistics, objectives, types – scope of logistics, Importance of logistics, need of logistics -logistics activities -logistics in India.

Unit 2 – Supply chain management (10 Hours)

Introduction – Meaning of supply chain management – objectives – Importance of supply chain management – Participants in supply chain management – Process of supply chain (cycle view)-Supply chain management vs. logistics – Supply chain management activities.

Unit 3 – Customer service in Logistics (10 Hours)

Introduction – Meaning of customer service, features – changing environment and importance of customer service in logistics – components of customer service in logistics- customer service cost – Gaps analysis for customer service measurement – customer service strategic management –Impediments to an effective customer strategy in logistics.

Books for reference:

- D K Agarwal - Text book of Logistics and Supply chain Management – Published by Trinity press edition 2018.
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning and Operation- Published by Pearson Education.
- Renu Chopra, Seema Chopra - Logistics Management – Kalyani Publishers edition 2017.
- John T Mentzer- Supply Chain Management – published by SAGE Publications Inc 2001 edition.
- Coyle, Badri, Langley- the Management of Business Logistics – Published by West publishing company 6th edition.
- Nada R Sanders -Supply Chain Management: A Global Perspective – Published by Wiley publishing company 2nd edition.

B. Com – Semester I
Group II – Elective 6 Fundamentals of GST

Objectives:

- To provide basic knowledge of GST Law in India.
- Understand the concept of supply

Unit1: Introduction GST: (10 Hours)

Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST. Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. Constitutional aspects, GST Council –Structure, Powers and functions.

Unit 2: Definitions of important terms under GST law: (10 Hours)

Definition of Goods, Principal place of business, Agent, Principal, Related Persons, Aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Nature of supply – Composite, Mixed, Exempt, Recipient of goods and Services, Supplier of Goods and Services – Rates of GST

Unit 3: Concept of Supply: (10 Hours)

Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply;

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
- CGST Act, IGST Act, GST Rules – Source :
<http://www.cbec.gov.in/htdocsbec/gst/index>

B. Com – Semester II

Group I Core 1

FINANCIAL ACCOUNTING - II

Objectives:

- To acquaint students with the practice of non-corporate Accounting
- To understand important Accounting Standards in India and basic knowledge of IFRS
- To study the accounts relating to local governments

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (12 Hours)

An overview of Accounting Standards - AS-7, AS-9, AS-10, AS-11, AS-12 and AS-13(Revised); IFRS – Requirements of successful implementation-key differences between IFRS and Indian GAAP – Applicability of IFRS for Indian concerns-Impact of IFRS implementation

Unit 2: Depreciation Accounting (12 Hours)

Meaning, features and causes of depreciation; Methods of depreciation (Problems)

- Straight line Method
- Reducing Balance Method
- Sinking Fund Method

Unit 3: Consignment Accounts and Joint Venture Accounts (12 Hours)

Meaning of Consignment - valuation of consignment stock and abnormal loss (including higher invoicing), Journal entries and ledger accounts in the books of Consignor and consignee (memorandum method excluded). Meaning of Joint Venture; accounting procedures - Joint Bank account - Records maintained by the co-venturers of-

- a. All transactions
- b. Only his own transactions

Unit 4: Departmental Accounts (12 Hours)

Objectives-advantages-methods of departmental accounts-allocation and apportionment of departmental expenses-inter departmental transfer - problems

Unit 5: Investment Accounts:**(12 Hours)**

Meaning and purpose of maintaining investment account, concept of cum-dividend or ex-dividend and cum-interest or ex-interest. Preparation of columnar investment accounts.

Unit 6: Accounting for Local Self-Government**(12 Hours)**

Meaning and importance of local self-governments –

Village or gram panchayats - Sources of revenue - main features of a Gram Panchayat

Accounting –problems; Municipalities- Sources of income-features of accounting – problems

Books for Reference:

1. Books for Reference: Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand& sons ,New Delhi
5. Gupta R L and Radhaswamy- Advanced Accountancy, theory, method & application, S Chand & sons, New Delhi
6. Jain &Narang- Advanced Accountancy, Kalyanipublishers, Ludhiana
7. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House PvtLtd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand &Co, New Delhi
9. Chakraborty- Advanced Accountancy, Navabharath Publishers,Calcutta
10. Arulanandan (MA) and Raman (KS) - Advanced Accountancy, Himalaya publishing house, Delhi Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
11. Jagadesh R. Raiyani, Gaurav Lodh - International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
12. Arif Ahmed, Sbratakar- hand book on IFRS -International Financial Reporting Standards converging to IFRS.

B. Com – Semester II

Group I core 2

Business Environment

Objectives:

- To understand the broad environmental issues relating to the business.
- To know the monetary and fiscal policy issues in India.
- To study national income and its measurement.
- To study entrepreneurship qualities.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

Unit 1: Nature of Economic Environment in India:

(10 Hours)

Indian economy – Features, structural changes in Indian economy, Population and its impact on economic development, size, composition, causes and effect of population growth. Problems of poverty and unemployment - extent, causes, effects and remedial measures. Public sector- role and problems. Pricing of public utilities. Privatization and Liberalization – issues and challenges. Micro, Small and Medium Enterprises (MSMEs) – role, problems, government measures, recent policy issues.

Unit 2: Nature of Public Finance:

(10 Hours)

Public finance Vs private finance - Principle of maximum social advantage. Canons of taxation, types of tax system, taxation policies- direct and indirect; impact, incidence and shift in Taxation system; Public expenditure – Classification, canon of public expenditure. Growth in public expenditure – Wagner's law of increasing public expenditure.

Unit 3: Monetary and Fiscal Policy:

(10 Hours)

Monetary policy – meaning, objectives and role of monetary policy in developing economy, instruments of monetary policy, RBI's monetary policy – measures – recent trends.

Fiscal policy – meaning – objectives, role of fiscal policy in economic development. Budget – meaning – components- types of budget-union budget, Finances for Union and State budget – Sources of revenue to central and state Governments

Industrial policy of 1991- features and recent changes. Industrial licensing- meaning and objectives of industrial Licensing – recent industrial licensing policy of India.

Unit 4: Economic Reform Measures in India

(10 Hours)

Fiscal sector reforms – Transport sector reforms – Financial sector reforms- Globalization of Indian economy and its impact on Indian Economy, FDI – meaning, advantages and disadvantages, recent policy - NITI Aayog

Unit 5: Business and Entrepreneurial Environment:**(10 Hours)**

Business – characteristics of modern business. Business Environment– Meaning- Internal and External environment; Environmental analysis – Objectives, Uses, Process and Limitation. Sovereign rating – Meaning and Relevance, recent case study on sovereign rating;

Entrepreneur and Entrepreneurship – meaning, qualities and functions of an entrepreneur and risk faced by an Entrepreneur, Entrepreneurship development - Meaning, objectives, factors affecting Entrepreneurship development, Entrepreneurship development Programs; Entrepreneurs in India – case analysis, Innovation Theory of Schumpeter.

Books for References:

- Francis Cherunilam, (2013). Business Environment, Himalaya Publishing House, Bangalore
- A Koutyiannis (2012). Modern Micro Economics, Mcmillan Publication, Mexico
- Shaikh Saleem (2012). Business Environment, Pearson, Delhi
- A C Fernando (2014). Business Environment, Pearson, Delhi
- K. Ashwathappa (2014). Essentials of Business Environment, Text, Cases and Exercises, Himalaya Publishing House
- Ian Worthington, Chris Britton (2014). Business Environment
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- 2. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. &Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. &Zupan,: Microeconomic Theory and Applications
- D'Souza, E. (2008): –Macroeconomics||, Pearson Education: New Delhi.
- Blanchard, O. (2006) : –Macroeconomics|| (IVth Edition), Pearson Education : New Delhi
- N. Gregory Mankiw (2006)-Vth Edition, Macroeconomics, Worth Publishers
- DornbuschRudiger, Fischer Stanley and Startz Richard (2004)-IXth Edition, Tata McGraw-Hill

- Froyen (2013): Macroeconomics:- Theories and Policies Pearson New Delhi 6.
Government of India (GOI) (Latest Year) : —Economic Survey||, Ministry of Finance:
New Delhi

B. Com – Semester II

Group I Core 3 (BPS) Banking for BPS

OBJECTIVES:

To provide -

- Overview of banking, various assets, liabilities and products; financial accounting across all product types.
- Customer service facets and tracking; aspects of Risk Management.
- Retail banking includes the various aspects of account opening, account servicing and payment processing
- A detailed study on the Concepts of Cards; types of cards, transactions overview, components of Cards, Entities involved, overview on associations
- An overview on the loan structure and undertaking
- The complete overview of Cash management and Funds Transfer.
- A complete study of Trade Finance and handling of International Trade transactions

Pedagogy- Classroom lectures, assignment, case study.

Unit 1: Overview of Banking

(10 Hours)

Origin of Banking – Commercial banks, Cooperative banks, Regional Rural Banks, NABARD, Foreign Banks. Reserve Bank of India – Constitution – functions. Recent developments in Indian banking – E-banking – core banking – universal banking. Banker and Customer – Banker customer relationship – types of accounts – Account opening – KYC norms. Functions and products of banks – Liabilities and Assets – Payments and risk management. Customer service – Data and Voice – maintenance, disputes and complaints – metrics management – productivity – quality, SLA tracking and monitoring – Risk and control – AML / KYC Info Security.

Unit 2: Retail Banking

(10 Hours)

Retail Banking – Account Origination – Account Servicing – issue of cheque books – AML / KYC check – Account conversion – closure – customer correspondence – ATM management – Time deposits – placement, maintenance, breakage, liquidation – roll over booking and top up. Payment processing, retail wealth management, Mutual fund processing – Equities, Bonds, structured notes – corporate actions – reconciliation. Risk control and information security. Cards: Basics of cards –originations – payments products on cards – authorization and risk reviews – reconciliations – customer relationship management – Dispute processing and fraud investigation – collections.

Unit 3: Negotiable Instruments, Loans and Advances**(10 Hours)**

Negotiable instruments – features – types – Cheque – Crossing of Cheque – endorsement – holder in due course – payment in due course – material alteration – paying Banker – statutory protection to paying banker – Collecting banker – statutory protection to collecting banker – duties of collecting banker. Loans and advances – precautions while lending – secured and unsecured lending – charge, mortgage, lease, pledge, hypothecation; advances against goods, titles, securities, mortgages – originations – sales / new applications management; underwriting – servicing – customer service – account maintenance, processing, closure; Collections – default management – foreclosure – bankruptcy – quality assurances – regulatory agencies.

Unit 4: Cash Management and Trade Finance:**(10 Hours)**

Overview of cash management – payment life-cycle – funds transfer – payments – Nostro reconciliations – risk management; Trade finance – lending against Letters of Credit – collections – methods of payment – guarantees – reimbursements – loans and finances – basic outline of UCP – regulatory guidelines.

Unit 5: Banking Products and services:**(10 Hours)**

Channels of services – ATM, net banking, phone banking, payment and remittance services – pay order draft, electronic fund transfer, intra branch, inter branch, NEFT, RTGS, Allied services – safe keeping – D-mat Services, advisory services. UCP 600 (Uniform Customs Practice for documentary credit) – regulatory guidelines.

Books for study and reference:

1. Tannan. M.L. 2014 Banking Law & Practice. New Delhi Sultan & Chand Limited.
2. Varshney 2014 Banking Theory law & Practice New Delhi Sultan & Chand Limited.
3. Gorden & Natrajan 2013 Banking Theory Himalaya Publishing house.
4. Banking Theory law & Practice-R. Rajesh T. Sivagnasithi Tata McGraw-Hill Publishing Co-limited.

B. Com – Semester II

Group I Core 4

Business Mathematics

Objectives of the course:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Permutations

(8 Hours)

Series - prime number series, difference series, product series, square and cube series – problems. Fundamental rules of counting – Principle of addition & principle of multiplication. Meaning of factorial notation. Concept of permutation – permutation of n distinct things - problems. Circular permutation. Permutation of things not all different. Restricted permutation – Problems on all these concepts.

Unit 2: Combinations and Probability:

(8 Hours)

Concept of combinations, Combinations of distinct things – Problems. Problems on time and work, time speed and distance. Meaning of Probability, mathematical definition of Probability, addition and multiplication theorem of Probability (without proof) and its application

Unit 3: Ratios and Proportions, Percentages, Interests and Discounts (10 Hours)

Ratios & Proportions – Direct proportion, Inverse proportion, Compound proportions & problems. Percentages. Trade discount & cash discount – Problems. Concept of Simple interest & compound interest- nominal & effective rate of interest- Problems on all these. Compound interest for fraction of year, Compound interest when rate changes year by year – Problems and Problems on Depreciation.

Unit 4: Bill discounting and Bankers Gain:

(8 Hours)

Bill discounting. Concept of true discount & bankers' discount - Problems. Bankers gain, Banker's present value, True present value, equated due date – Problems.

Unit 5: Mathematics of Finance:**(8 Hours)**

Concept of annuity. Different types of annuities – Annuity immediate, annuity due & Problems. Concept of perpetuity & Problems. Deferred annuity – Problems. Deferred perpetuity - problems.

Unit 6: Differentiation:**(8 Hours)**

Concept of Limits. Meaning of differentiation. Differentiation of rational powers, problems on addition rule, product rule, quotient rule and composite function rule. Methods of differentiation – second order derivative & problems. Concept of maxima & minima. Problems on maxima & minima. Application to commerce & economics – Revenue function – Cost function – profit function & problems on all these topics.

Reference books:

1. Quantitative Aptitude by Aruna Sharma, McGraw Hill Education Series
2. Logical reasoning by Nishit K Sinha, Pearson Publication
3. Sancheti, D.C. & V.K, Kapoor, (2012). *Business Mathematics*. Sultan Chand & Sons, New Delhi
4. DoraiRaj, Quantitative techniques in business mathematics
5. U.K. Srivatsava, G.V. Shenoy and S.C. Sharma, (2012). *Quantitative Techniques for Managerial Decisions*. New Age International Publishers
6. E. Don, J. Lerner. (2010). *Schaum's Outlines of Basic Business Mathematics*: McGraw-Hill Publications
7. J D Gupta, P K Gupta and M. Mohan. *Mathematics for Business and Economics* :Tata Mc Graw Hill Publishing Company Limited
8. Mouhammed A.H, *Quantitative methods for Business and Economics* :M.E. Sharpe,
9. Anderson, Sweeney, Williams, Camm, Cochran, Fry & Ohlmann. (2013). *Quantitative methods for Business*: South-Western Cengage Learning
10. Ajay Goel and Alka Goel : Taxman's Publications: *Mathematics & Statistics*
11. Dr. A K Arte & R V Prabhakar: *A Textbook of Business Mathematics*.

Group II Elective Courses:

B. COM – SEMESTER II

Elective 1 HUMAN RESOURCE MANAGEMENT - II

Objectives of the study:

- To understand International Human Resource Management
- To study Human Resource Management in Changing Environment
- To learn Ethical issues in Human Resource Management

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction, Trends, Issues and Challenges in HRM (10 Hours)

Emerging trends in HRM – Employee relocation, changing demographics of workforce. Issues in HRM - Quality of work life (QWL)– Concept, measurement. Work-life balance - Work environment – Elements. Fatigue, Boredom and Monotony – causes, measurement and effects of fatigue. Methods of reducing fatigue.

Unit 2: Ethical Issues in HRM (10 Hours)

Meaning and Importance of ethics. Evolution of Ethics – Classification, and Application. Ethical Responsibilities and principles for being Ethical Managers. Ethical Issues in Human Resources, Techniques of managing ethics, Difficulties in making Ethical decision. Ethics Vs Morals, Ethics Vs Law. Ethical Issues faced by HR Professionals, Strategies for handling ethical dilemmas.

Unit 3: International HRM (10 Hours)

Definition of IHRM, Concept and P.V. Morgan's model of IHRM, International recruitment policy and selection criteria, International Training and Development. Multiculturalism – Nature and effects of culture, Cultural pre-dispositions - Hofstede's cultural dimensions and Trompenaars' Framework. Dimensions of Multicultural Organisations. Differences between Domestic and International HRM

Books for reference:

- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi. 2014
- P. Subba Rao, Essentials of Human Resource Management – Kalyani publishers – New Delhi, 2013
- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, 2013
- K Ashwathappa, Sadhana Dash, International Human Resource Management – Text and Cases, Mc Graw Hill Education(India) Private Limited., New Delhi. 2013
- S C Gupta, Text Book of International HRM, Macmillan India Ltd., 2007

B. COM – SEMESTER II

Group II Elective 2

Tourism Operations

Objectives:

- To expose the students on planning and execution of tourism operations
- To understand the concept of eco-tourism and create awareness on its application in tourism management.

Pedagogies: Lecture method, Group Discussion, Case Study methods.

Unit-I: Tourism Products and Marketing: (10 Hours)

Marketing in travel and tourism; defining tourism marketing – features of tourism marketing – tourist markets and market segmentation - service characteristics of tourism. Tourism marketing mix. Tourism services of Airlines, Hotel, travel Agencies and other tourism related services-Challenges and strategies. World-Heritage Centres in India.

Unit – 2: Entrepreneurship in Tourism: (10 Hours)

Entrepreneurship – concept, functions of entrepreneurship, risk faced by an entrepreneur.

Entrepreneurship in Tourism – different areas and features of tourism entrepreneurship;

Investment opportunities for tourism industry in India; institutional avenues of funding.

Unit – 3: Innovations in Tourism: (10 Hours)

Eco-Tourism, Ethnic Tourism, MICE Tourism Medical Tourism, Agro- tourism, Wedding tourism, Cruise Tourism, Space tourism

REFERENCES:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Seth, Prem Nath, (2014). Successful Tourism in India
- Sethi Praveen, (2014). A Handbook of Sustainable Tourism, Anmol Publications (P) Ltd., New Delhi
- Sinha, P.C. (2014). Ecotourism and Mass Tourism, Anmol Publications (P) Ltd., New Delhi
- Watt, (2013). Event Management in Leisure & Tourism, Longman Group United Kingdom
- P.S. Gill, (2012). Dynamics of Tourism, Anmol Publication, Delhi
- P.C. Sinha, (2013). Tourism Management, Anmol Publication, Delhi
- R. K. Malhotra (2014). Socio – Environmental and Legal Issues in Tourism, New Delhi

B. Com – Semester II

Group II Elective 3 Shipping and Port Management-II

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lecture method, Group Discussion, Case Study methods, assignments

Unit 1: Ports and Harbors: (10 Hours)

Meaning-Ports; Harbors, Classification – functions of ports and harbors; conditions of good ports – port facilities – major and minor ports in India. Inland water ports in India.

Unit 2: Regulatory framework (10 Hours)

Port development in India – Port Regulatory Authorities in India; Port laws and shipping Laws in India.

Unit 3: Port Operations (10 Hours)

Managing of Port Operations – Introduction to Vessel Traffic Systems (VTS) & Harbor Authority – Services rendered by ports and performance indicators – Terminal operations – Factors affecting Terminal Productivity – Cargo handling equipment – intermodal connections

Books for study and reference:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B. Com – Semester II

INSURANCE – II

Group II Elective 4

Objectives:

- To understand insurance regulatory framework in India
- To know the benefits of life insurance
- Familiarize legal aspects of life and general insurance business

Unit 1: Regulation of Insurance Business (10 Hours)

Development of Insurance Legislation in India and Insurance Act 1938 ,: Insurance Regulatory and Development Authority Act, 1999 – IRDAI Functions and Insurance Councils , IRDAI and its Licensing Functions , Regulations on Conduct of Business-I , Regulations on Conduct of Business-II , Policy Holders Rights of Assignment, Nomination and Transfer , Protection of Policy Holders Interest , Dispute Resolution Mechanism , Financial Regulatory Aspects of Solvency Margin and Investments , International Trends In Insurance Regulation

Unit 2: Applications of Life Insurance (10 Hours)

Financial Planning and Life Insurance, Life Insurance Planning, Pensions and Annuities, Takaful (Islamic Insurance), Reinsurance, Tax Laws and Life Insurance, Life Insurance – Claims Management

Unit 3: Legal Aspects of Life Insurance (10 Hours)

Life Insurance Contract-I , Life Insurance Contract-II , Group Life – Other Insurance Schemes, Life Insurance Policies as Property , Rights under Life Insurance Policies , Claim Settlements, Insurance Intermediaries, Legal status of individuals, Nationalization of life insurance, Protection of Interest of Consumers, Life Insurance Legislation. Case Studies on Insurance frauds.

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007
6. The Tools & Techniques of Life Insurance Planning, 6th edition **by Stephan R. Leimberg, Robert J. Doyle and Keith A. Buck**
7. Confessions of a CPA: The Truth about Life Insurance **by Bryan S. Bloom**
8. New Life Insurance Investment Advisor **by Ben Baldwin**

B. Com – Semester II

Group II Elective 5

Logistics and Supply Chain Management - II

Objectives:

- To understand various tools and techniques of inventory management
- Familiarize safe and secured warehousing system
- To plan and manage transportation and logistics in supply chain.

Unit 1- Management of Inventory in Supply Chain

(10 Hours)

Introduction – meaning of inventory – inventory related costs – types of inventory – tools and techniques in inventory management – managing supply chain inventory: pitfalls and opportunities.

Unit 2 – Warehouse Management System

(10 Hours)

Introduction – Meaning of warehouse – Warehousing Logistics View – Need for warehousing-importance of warehousing- types of warehouse - functions of warehousing – warehouse related cost –benefits of warehouse - decisions regarding optimal warehouse network.

Unit 3- Transportation Management System

(10 Hours)

Introduction- meaning of transportation – position of transportation in logistics and supply chain management – modes of transportation – selection of mode transportation- transportation decision (pricing and rate) – transportation network (routing and scheduling)

Books for study and reference:

- D K Agrawal -Text Book Of Logistics And Supply Chain Management – Published By Trinity Press Edition 2018
- Dr. R P Mohanty And Dr. S G Deshmukh – Essentials Of Supply Chain Management – Published By Jaico Publishing Company
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning And Operation – Published By Pearson Education 2nd Edition.
- Renu Chopra, Seema Chopra – Logistics Management – Kalyani Publishers Edition 2017.
- John T Mentzer – Supply Chain Management – Published By Sage Publications Inc 2001.
- Nada R Sanders – Supply Chain Management: A Global Perspective –Published By Wiley Company
- Coyle, Badri ,Langley -The Management Of Business Logistics – Published By West Publishing Company 6th Edition

CBCS - B.Com – Semester II

Group II Elective 6

GST and Customs Law

Objectives:

- To familiarize students with the operation and practices of GST and Customs Laws in India.

Unit 1: Time of Supply and Valuation:

(10 Hours)

Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; transaction value – inclusions and exclusions: Composition Levy; Computation of taxable value and tax liability including reverse charge.

Unit 2: Input Tax credit:

(10 Hours)

Eligibility and conditions for claiming input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits). Registration under GST: Registration procedure under GST, persons liable and not liable for registration, Compulsory registration, Exempted goods and services.

Unit 3: Customs Duty

(10 Hours)

Types of customs duties - Treatment of imports and exports under GST, methods of valuation for customs – problems on computation of assessable value and customs duty

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
- CGST Act, IGST Act, GST Rules – Source : <http://www.cbec.gov.in/htdocsbec/gst/index>
- GST Ready Reckoner with Referencer by CA Keshav R Garg, 4th Edition July 2017, Bharat Law House Private Limited. Elements of Central Excise and Customs Law by V S Datey, Taxmann Publication

B. Com - SEMESTER III

Group I Core 1

FINANCIAL ACCOUNTING - III

Objectives:

- To study Indian Accounting Standards and IFRS
- To understand keeping books of accounts of special business transactions like hire purchase, installment system and royalty accounts.
- To familiarize with the accounts of insurance companies.
- To know the methods of keeping accounts by individuals and professionals.

Pedagogy: class room lecture, interaction, assignments and skill development.

Unit 1: Indian Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) (10 Hours)

An overview of Indian Accounting Standards-AS-14, AS-15, AS-16, AS-17, AS-18 and AS-19; Adoption of IFRSs in India – First time adoption of IFRSs, applicability to Financial Statements, IFRSs for Small and Medium Enterprises(SMEs).

Unit 2: Hire purchase system (10 Hours)

Meaning of Hire Purchase and Installment System Purchase – differences between Hire Purchase and Installment system of purchase-Hire Purchase Agreement-Hire Purchase Price-Cash Price, Hire Purchase Charges-Net Hire Purchase Price - Net Cash Price - Calculation of Interest. Calculation of Cash Price - Default and repossession and sale. Journal Entries and ledger Accounts in the Books of Hire Purchaser and Hire Vendor (problems).

Unit 3: Installment system (10 Hours)

Installment Purchase System- Accounting Entries in Buyer's Books and in Vendor's books (problems).

Unit 4: Royalty Accounts (10 Hours)

Meaning and types of royalty; Royalty agreement -Landlord-Tenant-Minimum Rent-Short Workings-Recoupment of Short workings under (Fixed period) restrictive and non-restrictive (Floating period) Recoupment within the Life of the Lease-Treatment of Strike and Stoppage of Work-Accounting Treatment in the books of Lessee and lessor-journal entries and Ledger Accounts including minimum Rent account (problems).

Unit 5: Branch accounts including foreign Branches

(10 Hours)

Meaning-Objectives-types of Branches-Dependent and Independent Branches-Features-Supply of goods at Cost Price-Invoice Price. Independent Branches Incorporation journal entries- Foreign Branches- Rules for converting the Branch Trial Balance into the books of Head Office – problems

Books for Reference:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Sukla M C and Grewal T S-Advanced Accountancy, S.Chand & sons, New Delhi
5. Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method & Application, S Chand & Sons, New Delhi
6. Jain & Narang- Advanced Accountancy, Kalyani Publishers, Ludhiyana
7. Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
8. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New
9. Delhi
10. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
11. Arulanandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House,
12. Delhi,
13. Jagadeesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS)
14. And Indian Accounting Practices. New Century Publications, New Delhi India
15. Arif Ahmed, Subrata Kar - hand book on IFRS (International Financial Reporting Standards converging to IFRS)

B. Com – Semester III

Group I Core 2

COST ACCOUNTING- I

Objective: To provide a sound understanding among the students about basic principles, methods and techniques of Cost Accounting.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1- Basic concepts of Cost Accounting

(10 Hours)

Meaning and definition of cost, costing, cost accounting, cost accountancy Objectives of cost accounting, limitations of financial accounting, advantages of cost accounting, methods and techniques of cost accounting.

Unit 2- Cost Sheet

(10 Hours)

Cost concept, cost Unit and cost centre; elements of costs; Classification of cost on the basis of elements, functions and behaviour, Preparation of cost sheet and estimated cost sheet.

Unit 3- Material control

(10 Hours)

Meaning, objectives and essentials of material control;

Purchase of material: types of purchasing- centralized and decentralized; Purchase procedure. Pricing of material purchase- simple problems. Inventory control-meaning and techniques.

Fixation of stock level- EOQ, ABC analysis, just in time. Problems on EOQ, stock level and Bin card. Perpetual inventory control: maintenance of stores record, bin card, stores ledger- continuous stock verification merits and demerits; methods of pricing the material issues, material losses and its treatment, problems on FIFO and weighted average method.

Unit 4- Overheads

(10 Hours)

Meaning, overhead cost classification; classification on the basis of functions, elements and behaviour. Allocation and apportionment of overheads to cost centres; Problems on primary distribution of factory overheads. Secondary distribution of overheads; meaning of apportionment, methods of reapportionment- direct distribution, step-ladder method, reciprocal service method, simultaneous equation method and repeated distribution

method. Problems on secondary distribution method. Absorption of overheads: meaning; methods of absorption of production overheads: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate, machine hour rate. Problems on direct labour hour and machine hour rate.

Unit 5- Reconciliation of Cost and Financial Accounts: (10 Hours)

Meaning and need for reconciliation, reasons for disagreement in profits, procedure for reconciliation, problems on reconciliation statement. Memorandum Reconciliation Account (meaning and problems).

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi

B.Com – Semester III

Group I Core 3

INCOME TAX – I

Objectives:

- To provide working knowledge of taxation system in India.
- To provide knowledge about the history of income tax in India.
- To provide the students, knowledge of basic concepts in tax and the various provisions of the Income Tax Act of 1961.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Introduction to Income Tax

(8 Hours)

Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.

Unit 2: Residential Status and Incidence of Tax

(8 Hours)

Residential status of Individuals, HUFs, Firms and Associations of Persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.

Unit 3: Tax Free Incomes u/s 10

(8 Hours)

Incomes exempt u/s 10.

Unit 4: Income from Salaries

(10 Hours)

Definition of Salary, Basis of Charge, Basic Salary, Allowances, Perquisites and Provident Fund; Deductions from Gross Salary. Computation of Income from Salary (Problems) Deductions U/S 80C

Unit 5: Income from Salaries (Retirement benefits)

(8 Hours)

Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Earned Leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement. Gross and Net salary, Computation of Income from Salary (Problems).

Unit 6: Income from House Property

(8 Hours)

Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of Income from Self-Occupied Property and Let-Out Property (Problems)

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com – Semester III

Group I Core 4 (BPS)

RETAIL MARKETING AND RESEARCH

Objectives:

To provide an overview on-

- Market Research domain and gains of conducting research.
- How CPG good/industry is different and huge than consumer durable and introduce participants to key global CPG manufacturers and consumer behavior with regard to CPG
- Retailing and retail operations while introduce key global retailers to the participants.
- The concept of Segmentation and it's importance to the participants
- Market Research concepts and introduce them to various market research activities.
- Marketing and the applicability of Market Research to this framework
- product management including new product development
- branding and its practical importance in CPG
- consumer research and its applicability in new product launches and existing products in the CPG space
- Research gap in CPG space and shares the importance of panel data and research.

Pedagogy- classroom lectures, assignment, case study.

Unit I: Retail Marketing

(10 Hours)

Retailing-Characteristics of Retailing-Retail formats-Overview to Retail functions-Global Retailers; Segmentation-Why segmentation- Segmentation criteria-Types of Segmentation

Unit 2: CPG, Branding and Advertising

(10 Hours)

Type of goods, CPG industry - Global CPG manufacturersBranding- Brand Types, Private Labels, Brand association, Brand extension; Advertising- Why Advertising-Types of Media- Media Mix and Planning

Unit 3: Marketing Mix

(10 Hours)

Introduction to 4 Ps of Marketing- Optional Ps- Product- Price- Place - Promotion-
Market Research and 4Ps – Product Management – Product Planning, Product Mix , New
Product Development, Product Life Cycle

Unit 4: Market Research

(10 Hours)

Market Research – Meaning and relevance and significance; Primary Research, Secondary Research, Custom Study, Syndicated Study, Quantitative Research Methodology, Qualitative Research Methodology, Research Types

Unit 5: Consumer Behaviour and Research

(10 Hours)

Consumer Behavior, Influencers; Consumer Research- Reasons for consumer research - Consumer Research Cycle-Consumer Research for new product launches-Consumer Research for existing product – Retail Research- Retail Data-Importance of Retail Data Validation-Retail Research Reports; Media Research - What is Media Research- Media Data-Importance of Media Data Validation- Media Research reports; Consumer Panel- Consumer Panel Data-Panel Research reports

REFERENCES:

1. Pillai, R.S.N & Bagavathi 2012 Modern Marketing Principles & Practices, New Delhi S. Chand & co.
2. Phillip Kotler 2012, Principle of Marketing New Delhi Prentice hall of India.
3. Swapna Pradhan 2013-Retail Marketing New Delhi 3rd Edition, Tata McGraw Hill education private limited.
4. Peter, M. Chisan-Marketing Research 3rd Edition McGraw- hill Back company UK limited England.

B. Com – Semester III

Group II Elective 1 Entrepreneurship

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able to know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship: (10 Hours)

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up (10 Hours)

Start up – concept; environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise: (10 Hours)

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Books for study and reference:

- S.S.KHANKA “Entrepreneurial Development” S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill, Revised Edition
- Rabindra N. Kanungo “Entrepreneurship and innovation”, Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paull Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi

B. Com – Semester III

Group II Elective 2 **SOFT SKILLS TRAINING AND DEVELOPMENT**

Objectives:

- To understand the concept and importance of soft skills
- To acquaint students with the practical skills
- To practice etiquettes and learn time management

Pedagogy: classroom lecture, group discussions, group activities, presentation

Unit 1: Communication Skills Training

(10 Hours)

- Understanding Communication
- Types of Communication
- 7 C's of effective Communication
- Barriers of Communication
- Listening Skills: Types of listening, Skills to active listening
- Negotiating Skills: Understanding what is negotiation, Ways/ Types of negotiation.

Recommended Exercise: Listening Exercise, Activities on Non Verbal Communication, Activities on Negotiating Skills

Unit 2: Time Management and Team Building

(10 Hours)

- Understanding importance of Time Management
- 80:20 Rule or Pareto Principle
- Tools and Techniques for Effective Time Management

Recommended Activity: Situational/ Role Play

- Understanding what is Team Building
- Essentials of Effective Team

Recommended Exercise: Word Enumerator, Group Activity on team Building

Unit 3: Corporate Etiquette

(10 Hours)

- Presentation Skills: Pre-session, During the session, Post- Session
- Etiquette: Handshake, Interview Etiquette, Mobile and Telephone Etiquette, Dress code, Dining etiquette, Email Etiquette
- Group Discussions: Understanding the nature of Group Discussion, Difference between debate and discussion, way to form, present and defend argument.
- Writing Resume: Types of Resume, How to write a Resume: Do's and Don'ts

Recommended Exercise: Mock interview, Personal Grooming, Mock GD and presentation, writing Resume

Books for study and reference:

1. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz
2. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
3. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie
4. Covey Sean, Seven Habit of Highly Effective Teens, New York, Fireside Publishers, 1998.
5. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
6. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972
7. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006
8. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India, 2010

B. Com - Semester III

Group – II Elective 3 Stock Market Operations

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1: STOCK MARKETS IN INDIA (10 Hours)

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange -National Stock Exchange

Unit2: TRADING IN THE STOCK MARKET (10 Hours)

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange-- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3: REGULATIONS RELATING TO STOCK MARKET (10 Hours)

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B COM - III SEMESTER

Group II Elective 4 CONSUMER PROTECTION

Objectives:

- To familiarise the students with rights of consumer.
- Provide an understanding of the procedure of redress of consumer complaints
- Understand the role of different agencies in establishing product and service standard

Chapter 1: Consumerism

(10 Hours)

Concept of consumer movement, role of consumer movement, the UN guideline for Consumer Protection, basic concept: goods, service, deficiency of service, unfair trade practices, restrictive trade practices

Chapter 2: Consumer Protection

(10 Hours)

Meaning of Consumer Protection, consumer rights, need for Consumer Protection, agencies for ensuring Consumer Protection, aims and objectives of Consumer Protection ACT. The Central Consumer Protection Council, State Consumer Protection Council and District Forum

Chapter 3: Redressal Mechanism

(10 Hours)

Concept of complaint, the Jurisdiction of Consumer Fora, Fee for filing Complaint, file a Complaint, the Procedure to file complaint in Consumer Fora, the time limit for filing a complaint, the provision for appeal, the Reliefs available to Consumers from Consumer Fora

Quality Assurance: assessing the quality of a product before purchase, Standard-types of standard: ISI Mark, Hallmarking, AGMARK, ISO Mark, Silk Mark, Woolmark, Hologram, Handloom Mark, Ecomark, Recycling Mark, BEE Label, FSSAI Logo

Book for study and reference:

- Avtar Singh (2005) 'Consumer Protection law and Practice', Fifth Edition, Eastern Book Company.
- Suresh Misra, Sapna Chadah (2012) 'Consumer Protection In India', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- P.K Majumdar (2000) 'Laws of Consumer Protection In India', Second Edition, Orient Publishing Company
- Suresh Misra, N.Sreekumaran, Sapna Chadah (2012) 'Consumer Handbook', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- K.N.Bhatt, Sapna Chadah (2010) 'consumers, consumerism and consumer Protection, Abhijeet Publication.

B. Com – Semester III

Group II Elective 5

ADVERTISING

Objectives:

- To learn evolve advertising strategy, formulate budget
- Understand ethical aspects in advertising
- Familiarize online portals in advertising

Unit 1: Advertising

(10 Hours)

Concept, objectives, setting the advertising budget, developing advertising strategy, evaluating advertising effectiveness and return on advertising investment, other advertising considerations.

Unit 2: Customer data bases and direct marketing

(10 Hours)

Direct-mail marketing, catalog marketing, telephone marketing, direct response television marketing, kiosk marketing, new digital direct marketing technologies. On-line marketing -

Marketing and the internet, online marketing domains, setting up an online marketing presence, the promise and challenges of online marketing.

Unit 3: Ethical Issues in Advertising

(10 Hours)

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies in India.

Books for study and reference:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers, 2005
- Advertisement Management, Poonia Virenders, Gennext Publication 2010
- Advertisement Management, Donald W. J. A. Kelley, Roulledge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", McGraw Hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw Hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" fourth edition, S Chand, NEW DELHI
- Rajan Saxena, "Marketing Management", McGraw Hill Education, New Delhi
- William Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management", Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

Group II Elective 6

B. Com – Semester III RETAIL MANAGEMENT

Objectives

- The objective is to enable students to acquire skills in Retail Management.
- Understand consumer behaviour
- Familiarize retail operation

Unit 1: INTRODUCTION TO RETAIL BUSINESS (10 Hours)

Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS (10 Hours)

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Unit 3: RETAIL OPERATIONS (10 Hours)

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Books for study and reference:

- Suja Nair; Retail Management, Himalaya Publishing House
- Karthic – Retail Management, Himalaya Publishing House
- S.K. Poddar & others – Retail Management, Vikas Book House.
- R.S Tiwari ; Retail Management, Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
- Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, Tata Mc GrawHill, New Delhi
- K. Venkataramana, Retail Management, SHBP.
- James R. Ogden & Denise T.: Integrated Retail Management
- A Sivakumar : Retail Marketing , Excel Books
- Ogden : Biztantra, 2007
- Levy & Weitz : Retail Management - Tata Mc GrawHill, New Delhi, 5th Edition 2002
- Rosemary Varley, Mohammed Rafiq:- Retail Management
- Chetan Bajaj : Retail Management -Oxford Publication.
- Uniyal & Sinha : Retail Management - Oxford Publications.
- Araif Sakh ; Retail Management

B. Com – Semester IV

Group I Core 1 (BPS) Finance and Accounting for BPS

OBJECTIVES:

To provide an overview on -

- Accounting concepts, convention and principles
- Basics of Businesses, Outsourcing Need and its current Trend
- Emerging trend in F&A Technology
- Operating model of Business Process services

Pedagogy- classroom lectures, problem solving, assignments, Case studies with viva voce, presentations

Unit 1: BASICS OF BUSINESSES PROCESS OUTSOURCING (10 Hours)

Need for Out Sourcing; Types of BPSSs, Merits and De-Merits of various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing; Horizontal Services, Current Trend in Finance and Accounts Outsourcing.

Unit 2: ACCOUNTS PAYABLES (10 Hours)

Various Activities in Accounts Payable and Accounting Impact; Types of Invoice - Matching and resolving issues; Invoice Payment, Procedures and Mode of payment; Employee Payment -Travel and Entertainment processing / employee reimbursement and Various Cards; Debit Balance, Write back, Discount adjustments and various actions; Vendor Account Reconciliation Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,) Effective management of Accounts Payable and working Capital improvement

Unit 3: ACCOUNTS RECEIVABLE (10 Hours)

Various Activities in Accounts Receivable and Accounting Impact; Background check for Customers (Dun & Bradstreet Report, Credit Rating) Credit Limit, Customer Contract / Order Management Mode of receiving Payment, Actions for non-receipt, Netting off Revenue Recognition; Collections; Cash Applications; Adjustment of Discounts, Rebate, Write off etc.;

Disputes Handling procedures; Customer Help desk and support Activities; Customer Account Reconciliation; Latest Developments (Customer Portal, E-Invoicing, Tools etc.,)Effective management of Accounts Receivables and working Capital improvement.

Unit 4: ACCOUNTING STANDARDS & EMERGING TREND IN F&A TECHNOLOGY

(10 Hours)

Basics of Accounting Standard; Differences between various GAAPs (US, UK, Indian and IFRS). F & A technology - Modules and usage of ERPs; Basic Screens required to be understood for F&A process; Report generation; Extensible Business Reporting Language (XBRL) Platform;

Unit 5: OPERATING MODEL OF BUSINESS PROCESS SERVICES

(10 Hours)

How the various transaction flows are happening in BPS Terminologies; Importance of Process Documents; Service Level Measurements; Contractual elements; Governance model; Internal Reporting; Delivery Excellence; Integration of support functions; Future and Challenges

REFERENCE-

- Reddy, T.S. & Murthy, Finance Accounting 2017, Chennai Margham Publication.
- Jain & Narang Advanced Accounting 2010 Chennai Kalayani Publishers.
- Finance And Management Accounting Dr. S.Ganeson & S.R. Kalavathi-Thirumalai Publication-Nagercoil-I.
- Gupta,R.L and Radhaswamy,M. Financial Accounts, Theory Methods and publication, 13th Revised edition 2000. New Delhi: Sultan Chand and Sons

B. Com – Semester IV

Group I Core 2 (BPS) Insurance for BPS

OBJECTIVE:

To provide an overview on -

- Basics of Insurance, concepts, terminologies, etc.
- Life Insurance concepts, Annuity concepts & Group Insurance concepts
- Property & Casualty insurance, non-life insurance concepts
- Healthcare insurance concepts
- Retirement services in USA / UK

PEDAGOGY- Classroom lectures, group discussions, case study and assignments.

UNIT 1: INSURANCE -GENERIC OVERVIEW

(10 Hours)

Concept of Risk - Risk Management - Basic concepts – Hazards - Perils – Assets. Fundamentals of Insurance; Characteristics of a valid contract; Insurance contract; Principles and Practices of Insurance Contract; Important terminologies and parties in insurance contract; Types of Insurance - Personal, Commercial, Health, Life; History of Insurance - Types of Insurance companies- Business units in an Insurance company; Underwriting; Policy Servicing; Claims; Reinsurance concept.

UNIT 2: LIFE INSURANCE & ANNUITY

(10 Hours)

Life Insurance – Important terminologies in a Life Insurance Policy- Parties in a Life Insurance policy-Individual Life Insurance plans- Supplementary Benefits- Policy Provisions- Ownership rights- Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims,

Group Insurance - Principles of Group Insurance- Group Life Insurance- Group Retirement Plans

Annuity-Types of Annuity-Annuity contract provisions; Annuity: USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity- Qualified and Non-Qualified Annuity

UNIT 3: PROPERTY AND CASUALTY INSURANCE**(10 Hours)**

Non-Life Insurance concepts - Hazards, Perils, Catastrophe; Property Damage and Business Interruption; Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation. Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance; Underwriting process, Policy Servicing process, Claims process.

UNIT 4: HEALTHCARE INSURANCE**(10 Hours)**

Concept of Healthcare Insurance-Features of Healthcare Insurance - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations and Standards ; Health Insurance Portability and Accountability Act (HIPAA) - Medicare- Medicaid- Individual Health Insurance policies- Group Health Insurance policies.

UNIT 5: RETIREMENT PLANS**(10 Hours)**

Concept of Retirement Services, Retirement Planning, Asset Allocation and Asset Classes, Life stages of an Investor, Defined Benefit and Defined Contribution, Individual Retirement, Arrangement in USA, Third Party Administrator for Retirement Services in US, Life cycle of Participants in a plan - enrollment, contribution, Categories of Pension in UK Dept of Work and Pension (UK DWP) and TPR, Annuity & Income Plan.

REFERENCES:

- Mirshra. M.v and Mishra S.B., Insurance Principle & Practice, revised 5th edition, 2014,
- S. Chand & Sons Delhi.
- Inderjit singh, Rakesh, Katyal Surjeet Kaur, Insurance Principle & Practice, 1995, Kalyani Publishers New Delhi.
- Dr. Premavathy N., Element of Insurance, Sri Vishnu Publication Chennai.
- Dr. Periasamy, Principles & Practice of Insurance, Himalaya Publisher New Delhi.

B. Com – Semester IV

Group I Core 3

COST ACCOUNTING -II

Objectives:

- To understand the basic concepts and processes used to determine product costs,
- To be able to interpret cost accounting statements
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Pedagogy: classroom lecture, interaction, group discussion, assignment and skill development

Unit 1: Job and Batch Costing (10 Hours)

Concept of Job, Batch, Job costing, Batch costing, nature, purpose, and procedure of Job costing and Batch costing, Problems on Job and Batch costing.

Unit 2: Contract Costing (10 Hours)

Meaning and features of contract costing, types of contract costing: cost plus contract, Escalation and De-escalation Clause, recording of value and profit on cost. Problems on contract costing.

Unit 3: Process Costing (10 Hours)

Meaning, differences between Job and Process costing. Problems on process costing; with process loss and without process loss-normal loss, abnormal loss and abnormal gain.

Unit 4: Budget and Budgetary Control (10 Hours)

Meaning and objectives of Budget and Budgetary control. Types of Budget, organization for Budgetary control. Essentials of effective budgeting. Problems on sales budget, factory overhead budget, production budget, production cost budget, purchase budget, cash budget, and cash budget. Zero Base Budgeting, Khaizen Budgeting, Life Cycle Budget, Performance Budget (theory only).

Unit 5: Cost Audit and Cost Accounting Records (10 Hours)

Audit – meaning and definition; Cost Audit – meaning and definition, objectives, advantages and disadvantages; appointment of cost auditor; cost audit techniques; cost audit programme, functions of cost auditor, duties and responsibilities of cost auditor; cost auditing records; cost audit Vs financial audit.

Books for Reference:

- Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana, 2011
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana, 2011
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,
- Rao, M E Thukaram, Cost and Management Accounting, New Age International Private Limited

B. Com – Semester IV

Group I Core 4

INCOME TAX - II

Objectives:

- i. To gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation of business and professional income, Capital gains and other incomes.
- ii. To gain knowledge of the various deductions available to individuals u/s 80.
- iii. To be able to make assessment of income and tax of individuals.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Profits and Gains of Business or Profession (10 Hours)

Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).

Unit 2: Capital Gains (8 Hours)

Capital Assets; 'Transfer' of Capital Assets, Long Term and Short Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains..(Problems).

Unit 3: Income from Other Sources (8 Hours)

Examples of Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).

Unit 4: Clubbing of Income, Set off and Carry Forward of Losses (8 Hours)

Income of other person includible in Assessee's Total Income, Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.

Unit 5: Deductions u/s 80. (8 Hours)

Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U.

Unit 6: Assessment of Individuals.**(8 Hours)**

Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability. Alternate Minimum Tax u/s 115JC TO 115JF.

Books for Reference:

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
5. T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
6. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
7. E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
8. Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com – Semester IV

Group II Elective1

Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for study and reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester IV

Group II Elective 2

EVENT MANAGEMENT

OBJECTIVE:

- To provide students with a conceptual framework of Event Management
- Learn about Event Services
- Conducting Event and Managing Public Relations

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hours

Event – meaning; event management- need - analysis of event, scope of event, decision makers- event manager, technical staff- establishing of policies & procedure- developing record keeping systems.

Unit: 2-EVENT MANAGEMENT PROCEDURE

10 Hours

Principles for holding an event, general details, permissions- policies, government and local authorities, - phonographic performance license, utilities- ambulance, catering, electricity, water, taxes applicable; precautions to be taken on managing an event.

Unit: 3-CONDUCT OF AN EVENT

10 Hours

Preparing a planning schedule, assigning responsibility, communication and budget of event- checklist, computer aided event management– roles & responsibilities of event managers for different events. Corporate events; planning of corporate event, job responsibility of corporate events organizer, arrangements, budgeting, safety of guests and participants, creating blue print, need for entertainment in corporate events and reporting.

Skill Development

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
- Preparing Budget for conduct of National level intercollegiate sports events.
- Preparation of Event Plan for College day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest.

Book References:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, Vikas Book House.
3. Anne Stephen – Event Management, Himalaya Publishing House.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

B. Com – Semester IV

Group II elective 3

Personal Tax Planning

Objective:

- Enable learners to assess income tax on individual income
- Offer knowledge on tax saving avenues under Income Tax Law

Unit 1: Assessment of Income of Individuals

(10 Hours)

Income from Salary, Rental income, Business / Professional income, capital gains, other sources. Illustrations.

Unit 2: Assessment of Tax of Individuals

(10 Hours)

Investments, savings, payments and incomes deductible while computing taxable income;

Income Tax rates applicable to individuals including Senior Citizens and Super Senior Citizens. Illustrations on computation of Taxable income and income tax payable

Unit 3: Filing of IT Returns

(10 Hours)

IT returns by individuals, Due dates of return, PAN, Assessment Procedure.

Books for Reference:

- 1 Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 3 Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 4 B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- 5 T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- 6 H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana

B. Com – Semester V
CORPORATE ACCOUNTING - I

Group I Core 1

Objectives:

- To understand the entries relating to issue of shares
- To acquaint the students with the knowledge of redemption of preference shares and debentures
- To understand the preparation of final accounts of the company

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Unit 1: Introduction to Company Accounts-Issue, Forfeiture and reissue of shares
(10 Hours)

- a. Meaning and features of company
- b. Types of companies
- c. Share capital and types of shares
- d. Journal entry for the issue, forfeiture and reissue when shares are issued at par, at discount and at premium
- e. issue of shares for consideration other than cash

Unit 2: Underwriting of shares and debentures **(10 Hours)**

SEBI guidelines on underwriting

Partial, complete and firm underwriting

Determination of liability in respect of underwriting contract

Unit 3: Valuation of Goodwill and Shares **(10 Hours)**

Meaning and features of goodwill, types of goodwill, methods of valuation of goodwill-Average profits method, Super-profits method, Capitalization method and Annuity method (problems under each method)

Meaning and methods of valuation of shares- Assets backing method, Yield method, Earning Capacity method and Dual method (problems under each method)

Unit 4: Financial Statement of Limited Companies **(10 Hours)**

Legal provisions regarding final accounts of companies ,

Preparation and presentation of final accounts in a revised format.

Unit 5: Redemption of Debentures**(10 Hours)**

Meaning, features and types of debentures

methods of redemption of debentures

redemption of debentures (sinking fund method only)

Unit 6: Recent issues in Financial Accounting**(10 Hours)**

IFRS-2 share based payment, IFRS-13 Fair value measurement

Environmental accounting(only theory)

Books for Reference:

1. Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
2. Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
3. S.P.Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
4. Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
5. Patil V A & Korlahalli-Principles and Practice of Accountancy, S.Chand& Sons, New Delhi
6. Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
7. Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi
8. M.C.Shukla,T.S.Grewal and S.C.Gupta- Advanced accounts-Volume II, S. Chand & Sons, New Delhi
9. M.C. Shukla, T.S.Grewal and S.C. Gupta - Solutions to problems in Advanced accounts-Volume II, S.Chand& Sons, New Delhi
10. Wiley-International Financial Reporting Standards, PKF International Ltd.
11. Dr. A.L. Saini - IFRS and Indian Accounting Standards, Snow White
12. Jagadesh R. Raiyani, Gaurav Lodh-International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subrata Kar-Hand book on IFRS (International Financial Reporting Standards converging to IFRS.

B. Com – V Semester

Group I core 2 (BPS) CAPITAL MARKETS FOR BPS

Objective:

- To enable students understanding of how capital markets work and the various participants in Capital Markets
- Help students to understand investment banking from BPS perspective
- Gain knowledge on Mutual funds, Hedge Funds, Private equity funds and NAV calculations
- Understand market risk and strategies to manage

UNIT 1: Introduction to Capital Markets (10 Hours)

Securities - Types of Securities – Basic features and functions of capital markets; various participants in Capital Markets; Equities; Fixed Income and Govt Securities; Derivatives; OTC Products; Participants in a Trade and Global Financial Markets; Financial Market Exchanges; OTC Products and Financial Markets; Participants in a Trade; Overview of regulators and important regulations.

UNIT 2: Investment Banking (10 Hours)

Basics of Investment Banking, Investment Banking from BPS perspective, Trade Life Cycle, Clearing and Settlement, Securities Lending, Prime Brokerage, Collateral Management, Corporate Actions; Mandatory and Voluntary Corporate Actions; How they affect securities.

UNIT 3: Mutual Funds (10 Hours)

Meaning and features of Funds - Mutual Funds - Hedge Funds - Private Equity Funds; calculation of NAVs; Transactions in Mutual Funds; Fund Expenses; Transfer Agency. Hedge Funds – Meaning - Hedge Fund strategies.

UNIT 4: Private Equity (10 Hours)

Private Equity – meaning - Private Equity Operations - Fund Accounting and NAV calculations -Performance reporting; Reconciliations in Asset Management.

UNIT 5: Risk Management in Capital Markets (10 Hours)

Counterparty Credit Risk Management Gain an understanding of risk management in Capital Markets Market Risk Management

Books for Reference:

- Gorden .E & Natarajan.K 2014 Financial Service Himalaya Publishing House
- Preethi Singh 2013-Investment Management Security Analysis & Portfolio Management
- Gopalakrishnan.V 2014 Investment Management S. Chand & Son New Delhi.
- Shashi.K Gupta R.K Sharma 2014 Financial Management New Delhi Kalyani Publisher.

B. Com – Semester V

Group I Core 3 (BPS)

Campus to Corporate

Objective:

- To provide students an overview of the corporate & BPS industry
- Prepare learners to manage the change of transitioning from campus to corporate
- Prepare the learners to be ready for the corporate
- Enable the learners to demonstrate awareness about the basic concepts of English Grammar, Phonetics and its application in day to day life
- Enable the learners to comprehend English communication accurately
- Enable the learners to converse on their own using correct English Language

Unit 1: Overview of Corporate & BPS Industry Hours)

(10

Corporate - history of Corporate; BPS - history of BPS; Benefits of BPS; BPS Industry in World; BPS Industry in India; Case study of TCS BPS

Unit 2: Difference between Campus and Corporate Hours)

(10

Understand the difference between college and corporate life; corporate culture; continuous learning; language; attitude and behavior; body language; relationship with subordinates and superiors; peer relationship; Discipline; Grooming for Corporate - Etiquettes; Dressing & Grooming Skills; First Impression; Clothing; Grooming; Personal Hygiene; Personal Habit. Telephone etiquettes – opening a call, closing a call, make a call; handling a difficult call. E-mail etiquettes – structure of E-mail – writing an email message – facets of E-mail. Presentation skills – objective and structure of presentation; know your audience; practice to present. Professional competencies – Analytical Thinking - Importance of Analytical Thinking - Ways to develop Analytical Thinking; Logical thinking and Comprehension skills.

Unit 3: Time and Stress Management

(10 Hours)

Listening Skills - Importance of Listening Skill - Active Listening - Barriers to Listening - Ways to overcome the Barriers - Active listener. Time management Significance of Time Management; Procrastination - Causes of Procrastination - Steps for Time Management. Team Skills - How a Team is formed - Importance of Team Work - Essential Skills - Interpersonal effectiveness - Ways to develop Interpersonal Effectiveness - Establish Team bonding- Commitment – trust – tolerance – problem solving attitude; appreciate others; fun; create team spirit. Assertiveness - Concept of Assertiveness - Importance - Steps to develop Assertiveness - Assertive communication Techniques. Stress Management - Causes of Stress - Importance of Stress Management - Stress relief pointers – Humour – Exercise – Rehydrate - Improve diet - Share Worries - Sleep well - Good communication skill - Problem

solving attitude Feeling of harassment-- Unable to determine one's own responsibility - Lack of effective communication - Lack of problem solving attitude. Group Discussion - Participating in Group Discussion - Impact of group discussion in corporate world - Tips to make successful GD. Interview facing - Significance of Interview - Ways to crack the Interview -Pre interview - During the interview – Closing. Ownership - the concept of Ownership - How ownership will help you make a difference – Responsibility - Quality-Impact- Focus.Attention to Detail - Ways to Improve Attention to Detail.

Unit 4: Communication

(10 Hours)

Elementary Level English Communication – Grammar - Parts of Speech – Tenses – Punctuation – Prepositions - Sentence Construction – Phonetics - Identification of Sounds, Consonants and Vowels -International Phonetics Alphabets - Phonetic Practice –Vocabulary – Pronunciation; One to one basic conversation skill practice; Skit to showcase the basic conversation skills. **Intermediate Level English Communication** - Reading Comprehension – Emails – Reports - Fictional work - Listening Comprehension - What is Listening Comprehension - Telephonic Conversation - Tips to improve -Telephonic Conversation- Improving Vocabulary - Antonyms/Synonyms – Homophones - One word Substitutes - Common errors -Idioms and phrases - Improving Writing Skills - Qualities of good writing - Composition and Purpose of writing - Letters, Memoirs, Reports, Commentary, reviews. Comprehension while interacting face to face - Face to face interactions - Tips to comprehend.

Unit 5: Advanced Level English Communication

(10 Hours)

Recitation of short stories; Reading short stories and recitation of the same in the group; Interview Skills; Importance of conversing appropriately in Interview; Two aspects of conversing effectively – Composition - Delivery - Group Discussion - Purpose of Group Discussion - Dynamics of Group Discussion - Critical Aspects of a Group Discussion. Social Conversation Skills - Concept & Purpose of Social Conversation - Components of effective social conversation - Conversations in formal and informal settings. Presentation -Elements of Good Presentation - Planning and Structuring Presentation – One Act Plays - Concept of One act Play - Selecting the script to act out Act out the play.

Books for Reference:

- Rajendra Pal & Kerlahali J.S. Essential of Business communication 2010 New Delhi Sultan Chand & Sons.
- English phonetics for Indian students – T. Balasubramanian, Trinity Press New Delhi.
- Campus to corporate: your roadmap to employability – Joshi,Gangadhar DDC/LCC 2015 and I Edition.

Campus to corporate by Sharma, Ashutosh DDC/LCC 2012 and 4th Edition.

B. Com – Semester V

Group I Core 4

BUSINESS LAW

Objectives

1. To familiarize the students to understand the concept of Business Law
2. To understand Rules and Regulations associated with it.
3. To practically apply legal rules in business
4. To recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classroom lecture, interaction, assignment, case study analysis, group discussion, PPT and seminar.

Unit 1: CONCEPT OF LAW

(10 Hours)

Meaning & Definition of Law – Branches of Law – Sources of Law – Business Law, Indian Contract Act, 1872 -- Definition of Contract – Consensus Ad Idem– Nature of the Act - Legal Rules of a valid Contract – Classification of Contracts – According to enforceability, mode of creation and performance. Sale of Goods Act, 1930 – Classification of Goods - Effects of Destruction of subject matter – Contract of sale – Essentials – Distinction between Sale and Agreement to sell.

Unit 2: OFFER AND ACCEPTANCE

(10 Hours)

Introduction – Definition of Offer – Essentials and Legal Rules for a valid offer- Specific offer and General offer. Definition of Acceptance – Essentials and Legal rules for a valid acceptance.

Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Communication of Revocation – Lapse of offer – Tender and its Acceptance – Cross Offers – Future Contracts. Standardized Forms of Contracts contained in Printed Documents – Legal rules relating to Standardized contracts.

Unit 3: CONSIDERATION AND CONTRACTUAL CAPACITY

(10 Hours)

Meaning and definition – Essentials and Legal Rules for a Valid Consideration – Legality of Agreement without Consideration – Privity of contract, exceptions to the rule of Privity or Stranger to contract. Capacity of Contract – Persons Competent to contract – Minors – nature and effects of Minor's Agreements – Doctrine of Restitution – Minors Liability for necessities. Persons of Unsound Mind – Agreement by persons of Unsound Mind – Persons Disqualified by Law.

Unit 4: FREE CONSENT AND LAWFUL OBJECT**(10 Hours)**

Introduction – Consent – Free consent – Coercion – Effect of Coercion – Duress – Coercion Vs Duress – Undue Influence – Presumption of Undue Influence – Effect – Burden of proof – Rebutting the presumption – Coercion Vs Undue Influence – Fraud – Essentials – Silence as fraud – Uberrimae Fidei – consequences of Fraud – Misrepresentation – Essentials – Effect of misrepresentation – Fraud Vs Misrepresentation – Losing the Right of Rescission – Mistake – Bilateral – Unilateral – Mistake of Law. Lawful Object – meaning - doctrine of Public Policy – Agreements opposed to public policy. Void Agreements – Uncertain Agreements – Agreements by way of Wager- Effects of wagering agreements.

Unit 5: DISCHARGE OF CONTRACT**(10 Hours)**

Performance of Contract – Quasi-Contracts – Modes of Discharging the Contract – Discharge by mutual agreement – Discharge by lapse of time- discharge by operation of law – Doctrine of supervening impossibility – Breach of Contract – Remedies for breach of contract – damages – ordinary, special, nominal, exemplary and liquidated damages and penalty.

Unit 6: RIGHT TO INFORMATION AND CYBER LAW**(10 Hours)**

Object of Right to Information Act; what is information, what is Public Authority, Right to information under the Act; fee for seeking information, format of application; The Central Information Commission and State Information Commission. Cyber Laws – introduction – cyber space Vs physical space, scope of cyber laws; components of Cyber Laws in India – Information Technology Act, 2000 – relevant provisions from Indian Penal code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India; transactions to which IT Act shall not be applicable.

Books for reference:

- PPS Gogna, Text Book of Industrial and Business Law, S Chand and Company, New Delhi
- RSN Pillai and Bhagavathi, 2014 – Business Laws, S Chand and Company, New Delhi
- Institute of Chartered Accountants of India, Sahitya Bhavan Publications, Agra
- N. D. Kapoor, Elements of Mercantile Law, S Chand and Company, New Delhi, Revised edition
- K. C. Garg, VK Sareen, Mukesh Sharma, R.C. Chawla, Business Law, Kalyani Publishers, New Delhi Revised edition.
- M.C. Kuchal, Mercantile Law, Vikas Publishing House Pvt Ltd. Revised edition
- Avatar Singh, Mercantile Law, Eastern Book co. Revised editio

B. Com – Semester V

Group I Core 5

FINANCIAL MANAGEMENT

OBJECTIVES:

- To help the students understand the conceptual frame work of financial management.
- To know the importance of financial management in the modern business.
- To acquaint the students with the basic concepts of financial management.

PEDOGOGY: Class room lecture, seminars, assignment and group discussion.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT (10 Hours)

Meaning and definition of financial management, objectives of financial management, scope of financial management (Traditional and modern approach, role of finance manager in the changing scenario).

Unit 2: CONCEPT OF CAPITAL STRUCTURE (10 Hours)

Meaning of capital structure, patterns of capital structure, capital structure and financial structure, debt and equity – meaning, features, advantages and disadvantages. Debt-equity ratio- meaning and significance (problems), leverages- meaning, types and computation. (Problems)

Unit 3: CAPITAL STRUCTURE PLANNING (10 Hours)

Meaning of capital structure planning and optimal capital structure (problems), EBIT – EPS Approach to capital structure, comparing alternative capital structure, presenting a financial plan graphically, computation of indifference point (problems).

Unit 4: THEORIES OF CAPITAL STRUCTURE (10 Hours)

Relevance of capital structure – Net Income Approach and Traditional Approach. Irrelevance of Capital Structure – NOI Approach and MM approach (including arbitrage process) (theories with simple problems). MM hypothesis with tax – relevance of capital structure theories with simple problems

Unit 5: DIVIDEND POLICY (10 Hours)

Concept of dividend and dividend policy, factors influencing dividend policy, dividend stability, types of dividend, stock splits, and stock repurchase. Dividend Theories – Walter's Model, Gordon's Model and MM hypothesis. Theories with simple problems

Unit 6: CAPITAL BUDGETING (10 Hours)

Meaning and definition of capital budgeting – concept of capital expenditure, importance of capital budgeting, types of capital investment projects, techniques of capital budgeting –NPV, PI and IRR (problems).

REFERENCE BOOKS:

1. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill publishing company, 6th and 7th edition.
2. M Y Khan and P K Jain, Financial Management – Text and Problems, Tata McGraw Hill publishing company.
3. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd. 10th edition.
4. V K Bhalla, FM and Policy, Text and Cases, Anmol Publication Pvt Ltd.
5. P C Tulsian, Financial Management for CA – IPCC, S Chand & Co. Ltd.
6. Nand K Sharma, Advanced Financial Management, DND Publications
7. S N Maheshwari, Financial Management Principles and Practice
8. VK Suxena & CD Vasist, Basics of Financial Management, Sulthan Chand & Sons Publishing Co.
9. RM Srivastava, Financial Management, PragatiPrakashan, Meerut.
10. PV Kulkarni, Financial Management a conceptual approach, Himalaya Publishing House

B. Com – Semester V

Group I Core 6

Business Taxation

Objectives:

1. To expose the students with corporate taxation in India and assessment procedure thereof.
2. To get an overview of assessment of income of Non-corporate assesseees.

Pedagogy: Class room lecture, group discussions, seminars and assignment.

Unit 1: Assessment of HUF

(10 Hours)

Rules relating to assessment of HUF's income; Rates of tax; Computation of total income and Income tax liability. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 2: Assessment of Firms

(10 Hours)

Conditions u/s 184; Interest on capital/ loan and remuneration to partners allowable u/s 40(b); Computation of total income and income tax liability of firm; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 3: Assessment of AOP and BOI

(10 Hours)

Meaning of AOP and BOI; Computation of total income and income tax liability of AOP and BOI.

Unit 4: Assessment of Companies

(10 Hours)

Meaning of domestic company and foreign company; widely held company and closely held company; computation of total income and income tax liability; Book profit and Minimum Alternative Tax u/s 115JB, dividend distribution tax.

Unit 5: Assessment Procedure

(10 Hours)

Permanent Account Number (PAN); Filing the return of income; Types of assessment, Income tax authorities and their powers; TDS u/s 192 and advance tax.

Unit 6: Tax planning

(10 Hours)

Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- Bhagavathi Prasad, Income Tax
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning Under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi

B. Com – Semester VI

Group I Core 1

CORPORATE ACCOUNTING – II

Objectives:

- To understand accounting relating to corporate restructuring.
- To acquaint the students with the knowledge of accounting for holding companies and their subsidiaries.
- To understand the preparation of final accounts of the companies and liquidation procedure.

Pedagogy

Class room lecture, interaction, seminar, assignment and problem solving

Syllabus

Unit 1: Accounting for Amalgamation and External Reconstruction (10 Hours)

- Meaning of amalgamation and reconstruction
- Types of amalgamation-merger and acquisition(AS 14)
- Meaning and methods of computing purchase consideration
- Accounting for amalgamation and external reconstruction- journal entries to close the books of vendor company and entries in the books of purchasing company (under merger and acquisition)

Unit 2: Alteration of Share Capital and Internal Reconstruction (10 Hours)

- Meaning, objectives and methods of internal reconstruction
- Accounting entries for alteration of share capital and internal reconstruction

Unit 3: Liquidation of Companies (10 Hours)

- Meaning and circumstances of liquidation
- Preferential payments
- Liquidators final statement of accounts

Unit 4: Accounting for Holding Companies (10 Hours)

- Preparation of consolidated Balance Sheet of holding company with one subsidiary
- Minority interest
- Computation of goodwill or capital reserve

Unit 5: Value Added Concept (10 Hours)

Introduction –meaning and concept of Value Added statement; distinction between Value added and economic value added; uses of the value added; classification of value added; applications of value added- Employees, Providers of capital, Government and Reinvestment in the business

Unit 6: Recent Issues in Financial Accounting

(10 Hours)

- IFRS 3- Business combinations, IFRS 10 - Consolidated financial statements, IFRS 11-Joint Arrangements
- Human Resource Accounting, Creative Accounting and Forensic Accounting (only concept)

Books for reference:

- Sukla M C & Grewal T S-Advanced Accountancy, S.Chand& Sons, New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
- S.P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N &Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt.Ltd, New Dehli
- Chakraborty- Advanced Accountancy, Navabharath publishers, Calcutta
- Arulandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House, Delhi
- M.C.Shukla, & T.S.Grewal and S.C. Gupta- Solutions to problems in Advanced accounts-Volume II, S. Chand & Sons, New Delhi
- Steven M. Bragg, CPA-IFRS Guide book-2015 edition(Accounting Tools LLC Centennial, Colorado)
- Wiley-International Financial Reporting Standards, PKF International Ltd.
- Dr. A.L. Saini - IFRS and Indian Accounting Standards- Snow White Publications

B. Com – Semester VI

Group I Core 2

FOREIGN EXCHANGE MANAGEMENT

Objectives

- To understand the Foreign Exchange Department of a Bank in facilitating the foreign trade.
- To know the role of government in solving problems of International Business

Pedagogy: Class room lectures, case analysis, group discussions, seminars and assignments

Unit 1: Foreign exchange market

(10 Hours)

Meaning and Functions-Evolution of Foreign Exchange Market and Foreign Exchange System-Foreign trading volume-Foreign Exchange Trading locations-Details about Major traded currencies. Determination of Exchange Rates - Causes of Fluctuations in the Exchange Rates-Fixed and Flexible exchange rates-Theories of Exchange Rate - Purchasing Power Parity Theory – Balance of Payment Theory – Interest Rate Parity theory; International Fisher Effect.

Unit 2: Foreign Exchange Department of a Bank

(10 Hours)

Organization and Functions-Correspondent Banking- Nostro, Vostro and Loro Account.NRI Accounts-Types of NRI Accounts, Handling of NRI Accounts.

Unit 3: Players in foreign exchange market.

(10 Hours)

Participants in forex market-Banks and Financial Institutions, merchant Corporate - Other Customers-speculators and Hedgers - Central Bank. Foreign Exchange Dealer, Makers and Brokers – IMF- historical background and working of IMF; World Bank – framework, objectives and functions. Foreign Exchange Trading and SWIFT

Unit 4: Exchange Arithmetic and Interbank Deals

(10 Hours)

Ready Exchange Rate for Trading and Non-Trading Transactions- Buying Rates- TT Buying and Bill Buying Rate- Selling Rates- TT Selling and Bill Selling Rates. Cross Rates. Forward Rates –Forward Exchange Contracts and formalities. Inter- Bank Deals-Cover Deals-Swap Deals and Arbitrage Operations, currency options- types- intrinsic value, pay off profiles on future and options, interest swap, currency swaps, Caps, floors and collars.

Unit 5: Regulation of Foreign Exchange Market

(10 Hours)

FERA – background, reasons for removal of FERA, Provisions and sections of Foreign Exchange Management Act (FEMA)

Unit 6: Introduction to Indian Foreign Exchange Market

(10 Hours)

Foreign Exchange Market in India- A Historical Perspective, convertibility of currency – current account and capital account – Tarapore Committee Report; Pre-liberalization, Exchange Rate Regime in India. Different dimensions of Foreign Exchange in Indian context.

Books for Reference

- Yadav, Surendra.S, P.K. Jain and Max Peyrad, Foreign Exchange Markets – McMillan, New Delhi.
- H L Bhatia, Public Finance, Vikas Publishing House, New Delhi
- M L Seth, Money, Banking, International Trade and Public Finance, Agarwal Education Publication, Agra
- Balla V.K, International Financial Management, Anmol Publications-New-Delhi
- Chaudhary B K, Financing of Foreign Trade and Foreign Exchange
- C, Jeevanandan (2014), Foreign Exchange and Risk Management
- Deepak Tondon, Foreign Exchange Management and Business Strategy
- C, Jeevanandan (2012), Foreign Exchange Practice, Concepts and Control
- R.R.Beedu, Foreign Exchange and Risk Management, Revised Edition
- C, Jeevanandan (2014), A brief Course on Foreign Exchange Arithmetic
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8 th edition, 2007
- Lipsey and Chrystal, Economics, 11th edition
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics, 6th edition
- Lipsey, Richard George, and Kenneth Alec Chrystal. Economics. Oxford: Oxford University Press.
- Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi. 6. Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
- Viswanathan, Suresh T, Law and Practice of Competition Act, 2002. Bharat Law House.

B. Com – Semester VI

Group I Core 3 (BPS) MANAGING BUSINESS PROCESS

Objectives:

To provide an overview of-

- Business processes, BPS Industry, Process Mapping Techniques and customer needs / Expectations.
- Quality Management, QC Vs QA, Need for First Pass Yield, Components of Cost of Quality
- Process Improvement methodologies such as Kaizen/Lean/Six sigma
- for Risk Management and various types of Risks and Risk Mitigation plans

Unit 1: Business Process Management

(10 Hours)

Introduction to Process Management – Definition - Recognition of Business Processes - Core Processes Vs Support Processes - Components of Process Management - Understanding Internal customer Vs End User. BPS Overview- Outsourcing Environment- Need for Outsourcing -Business Processes outsourced to India. BPS Life Cycle –Sales / Suctioning - Transition - Steady State - Value Creation.Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics-Target Setting.Process Mapping Techniques - Process Levels - Process Mapping – Symbols, SIPOC; Kano Model; SIPOC Fundamentals; Customer Expectations in Business Process Outsourcing.

Unit 2: Quality Management

(10 Hours)

Introduction to Quality Management -) Quality Definition- Quality Control Vs Quality Assurance- International Quality Standards; Transaction monitoring Process - Sampling inspection; Transaction monitoring cycle – Inspection – Feedback – RCA- Assurance;

Defects Management - Defect vs Defective; Opportunity Definition; DPU/DPMO calculations; FPY & COQ; Value Stream Mapping; Standard Operating Procedures.

Unit 3: Problem Solving Techniques**(10 Hours)**

Systematic Problem solving basics (P D C A); Problem Solving Tools-a) *Brainstorming* b) *Basic 7QC Tools* c) *Why Why Analysis*; FMEA (Process Failure Mode Effects Analysis)

Unit 4: Process Improvement Methods**(10 Hours)**

Need for Process Improvement; Kaizen; Introduction to Lean Methodology; Introduction to Six Sigma methodology

Unit 5: Risk Management**(10 Hours)**

What is Risk; Risk Types -a) *Operational Risk* b) *Information Security Risk* c) *Financial Risk* d) *Strategic Risk*. Risk Mitigation Plans

Books for Reference:

- Mathias weske, business process management, 2nd edition, 2012, spinger publishers.
- Hajo A.Reijers, jan mendling, Marcello la rosa and marlon Dumas, Fundamentals of business process management, 2013, Springer publishers.
- R.Kesavan and C. Elanchezhian, total quality management, 2008, 1st Edition, I K international publishing house Pvt. Ltd.
- Anupindi, managing business process flows, 3rd Edition, 2013, Pearson Education India.

B. Com – Semester - VI
Corporate Law and Governance

Group I Core 4

Objectives:

- To understand the concept of Corporate Law
- To understand the legal provisions associated with the Companies Act 2013.
- To have an overview of the formation of the company
- To understand the practical application of corporate law in companies.

Unit 1: Introduction to Company (10 Hours)

Companies Act 2013 – an overview. Joint Stock Company - Meaning, definition and characteristics. Corporate personality and lifting of Corporate Veil. Kinds of companies. Formation of a company – procedure for registration. Documents to be filed with the registrar – Memorandum of Association and Articles of Association. Doctrine of ultra vires – memorandum and articles. Doctrine of constructive notice and Doctrine of Indoor Management – exceptions. Prospectus – meaning, importance and contents and types.

Unit 2: Membership of a Company and Management (10 Hours)

Member of a Company – Definition, difference between member and shareholder. Who can be a member – modes of acquiring membership; Rights and liabilities, termination of membership. Company Management – Company Secretary – Meaning, definition and legal provisions governing appointment and dismissal. Directors – Meaning, definition, qualification and disqualification, duties and liabilities. Key Managerial Personnel under the companies act – 2103 – CEO & CFO – appointment, duties and liabilities.

Unit 3: Company Meetings and Statutory Authorities (10 Hours)

Meetings in a Company – Requisites of a valid meeting. Kinds of company meetings – Legal provisions to hold Shareholders' meeting, Directors meeting and Creditors meetings. Authorities under the companies act 2013 – Registrar of companies and Regional directors – duties and powers. National Financial Reporting Authority (NFRA) – Functions and powers. National Company Law Tribunal and National Company Law Appellate Tribunal – Functions and Powers. Special Courts – Mediation and conciliation penal (Section 442)

Unit 4: Winding up of Companies**(10 Hours)**

Meaning of winding up, Modes of winding up – Tribunal – Circumstances, Powers, Company liquidators – removal and replacement of liquidators, Liquidators report, Settlement of list of contributories and application of assets, powers and duties. Voluntary winding up – Circumstances, declaration of insolvency, meeting of creditors, powers and duties of liquidator in voluntary winding up, process of voluntary winding up.

Unit 5: Corporate Governance**(10 Hours)**

Corporate governance- Definition, Scope, drivers of good corporate governance, Governance of private companies – Family controlled companies, Hedge funds, Private equity firms. Governance of Joint Ventures – NGO's and Non-profit corporate entities. Governance of Partnerships and Limited Liability partnerships. Case studies – Long Term Capital Management, The Blackstone Group, Tetronic Riches Ltd., Arthur Andersen Accounting Firm, Enron Corporation.

Unit 6: Corporate Social Responsibility (CSR)**(10 Hours)**

CSR – meaning, strategies and policies, Nature of CSR activities, Benefits of CSR activities, Evaluation of CSR projects. Social, Environmental and Economic Responsibilities of business – National Voluntary guidelines. Case studies: Coca Cola, Walmart, Apple and Cannon.

Books for reference:

1. N.D. Kapoor – Elements of Company Law, Sulthan Chand and Sons
2. Avtar Singh, Company Law – 2013, Eastern Book Company, Lucknow
3. Company Law - Taxman Publications
4. Bob Tricker, Corporate Governance – Principles, Policies and Practices, Orxford University Press, 2008
5. Satheesh Kumar, Corporate Governance – Oxford University Press, 2012
6. Taxmann's, Corporate Laws, Taxman Publications(P) Ltd., 2014

B. Com - Semester VI

Group I Core 5

MANAGEMENT ACCOUNTING

OBJECTIVES:

- To understand the evolution of management accounting.
- To know the applicability of management accounting.
- To analyse the techniques of management accounting.

PEDAGOGY: Classroom lecturing, group discussion, seminars, assignment

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (10 Hours)

Evolution, meaning and nature of management accounting, scope and objectives of management accounting, Management Accounting techniques, distinction between cost accounting and management accounting, financial accounting and management accounting, merits and demerits of management accounting.

Unit 2: RATIO ANALYSIS (10 Hours)

Meaning and definition of accounting ratios, objectives of accounting ratios, mode of expression and interpretation of ratios, classification of ratios- liquidity ratios, solvency ratios, activity ratios and profitability ratios (problems), advantages and limitations of ratio analysis.

Unit 3: FUND FLOW STATEMENT AND CASH FLOW STATEMENT (10 Hours)

Meaning of fund, fund flow and fund flow statement. Importance and limitations of FFS, preparation of fund flow statement (problems).

Meaning and definition of cash flow statement, distinction between cash flow statement and fund flow statement, preparation of cash flow statement as per AS 3 (problems).

Unit 4: MARGINAL COSTING (10 Hours)

Meaning and definition of marginal cost and marginal costing, features, uses and limitations of marginal costing, profit statement in marginal costing, contribution, profit volume ratio, margin of safety, angle of incidence, breakeven point, break even analysis (cost-volume-profit analysis), break even chart (problems), application of marginal costing technique- fixation of selling price, closure of a department or discontinuing a product, selection of a profitable product mix, profit planning, decision to make or buy, decision to accept a bulk offer or foreign market order, introduction of a new product, maintaining a desired level of profit (problems).

Unit 5: Standard Costing**(10 Hours)**

Meaning of standard, standard costing, advantages and limitations of standard costing, types of standard costing. Analysis of variances- Material Cost Variances (Material Cost, Price, usage, Mix). Labour Cost Variances - Labour Costs, Rate, Efficiency, Mix.

Unit 6: FINANCIAL FORECASTING, BALANCED SCORECARD AND RESPONSIBILITY ACCOUNTING**(10 Hours)**

Meaning of financial forecasting, techniques of financial forecasting – external funds requirements, internal growth rate, balanced scorecard, (original methodology and improved methodology). Meaning and definition of responsibility accounting, responsibility centers – expense centers, revenue centre, profit centre, investment centre, advantages of responsibility accounting

Reference Books:

- Shashi K Gupta and RK Sharma, Management Accounting Principles and Practice, Kalyani Publishers,
- M Y Khan and PK Jain, Management Accounting, Tata MC Graw Hill,
- RSN Pillai and Bhagavathi, Management Accounting, S Chand and Co. Ltd.
- SN Maheshwari and SK Maheshwari, Accounting for Management, Vikas Publishing House Pvt Ltd.
- Dr. Manmohan and Dr. SN Goyal, Principles of Management Accounting, Sahitya Bhavan Publishers.
- A Murthy & Gurusamy, Management Accounting, McGraw Hill Co. Ltd.
- IM Pandey, Management Accounting – A Planning & Control Approach, Vikas Publishing House Pvt Ltd.
- Jawahar Lal, Advanced Management Accounting, Text and Cases, S Chand and Co. Ltd.
- Sudheendra Bhat, Management Accounting, Excel Books Publishing Co.
- DC Sharma and KG Gupta, Management Accounting, SJ Publications Meerut.
- N Vinayakam & IB Sinha, Management Accounting – Tools and Techniques, Himalaya Publishing House.

B.Com – Semester VI

Group I Core 6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives:

- To help the students understand the conceptual framework of security
- To help the students to understand the risk involved in security market
- To study fundamental and technical analysis by the investor
- To understand various aspects of share and bond valuation

Pedagogy: Class room lecture, group discussion, seminar and assignment, problem solving

Syllabus

Unit 1: Portfolio Management Framework (10 Hours)

Concept of security and portfolio, Meaning of security analysis and portfolio management, investment avenues/alternatives. Portfolio Management-Specification of investment objectives, selection of asset mix, formulation of portfolio strategy, selection of securities, portfolio execution, portfolio revision and performance evaluation.

Unit 2: Stock market (10 Hours)

Meaning of securities market, primary market and secondary market- OTCEI, BSE and NSE (in brief), trading settlement, buying and selling of shares, stock market quotation and indices, government securities market, corporate debt market, money market and role of SEBI, Investor Vs Speculators, Speculators-Bulls, Bears and arbitrage, Speculative activities-Rigging, Cornering, Wash sales, Dividend stripping, bonus stripping and online trading

Unit 3: Risk and Returns (10 Hours)

Meaning of risk and return, measuring expected return and risk, quantifying portfolio return and risk-average return, variance standard deviation, correlation coefficient, co-variance, types of risk-systematic and unsystematic, concept of beta and its measurement. The benefits of diversification. Markowitz model and its limitations. , Sharpe's single index model. (Theory and problem)

Unit 4: Fundamental and Technical analysis (10 Hours)

Introduction- Fundamental analysis-Economic analysis-Industry analysis-company analysis; Technical analysis-basic premises, charting techniques, Dow theory, Elliot Wave theory, differences between fundamental and technical analysis.

Unit 5: Asset pricing theories (10 Hours)

Capital asset pricing model (CAPM), basic assumptions ,capital market line, security market line, differences between capital market line and security market line, inputs required for applying CAPM, Identifying underpriced or overpriced security using CAPM, Arbitrage pricing theory –law of one price ,arbitrage pricing one factor ,two factor arbitrage pricing multifactor arbitrage pricing. (Theory)

Unit 6: Derivatives (10 Hours)

Meaning of derivatives, derivative instruments-forwards, futures, options and swaps (features and differences), Types of options-call option, put option, American and European options. Calculation of profit or loss from futures and options contract (Theory and problems), Commodity market - concept only

Books for reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH Publication
2. Kevin, Portfolio Management, PHI publication
3. Fisher and Jordon, Securities Analysis and Portfolio management, PHI Publication
4. Jack Clarks and Richard Taylor, Theory and Practice of Investments, Schaum's outline series, TMH publication
5. Baruva, Verma and Raghunathan, Portfolio management, TMH Publication
6. Punithavathy Pandian, Securities Analysis and Portfolio management, Vikas Publication
7. Preethi Singh, Securities Analysis and Portfolio Management
8. Bodie Kane & Marcus, Essentials of Investments, Himalaya Publication
9. Fischer and Ronald J. Jordon, Securities Analysis and Portfolio management, Pearson Publication

End Semester Examinations - Question Paper Pattern

Section A:

Answer **any five** questions out of seven, carrying two marks each. (5*2 = 10)
(Question Numbers 1 to 7)

Section B:

Answer **any four** questions out of six, carrying 12 marks each. (4*12 = 48)
(Question Numbers 8 to 13)

Section C:

Answer **any two** questions out of three, carrying 16 marks each. (2*16 = 32)
(Question Numbers 14 to 16)

Section D:

Answer one **Compulsory** question / Case Study. (1*10 = 10)
(Question Number 17)

Total Marks: 100

Mode of Assessment:

Continuous Internal Assessment

(Consists of assignments, seminar presentation,
Tests, attendance and class participation)

:

20% Weightage

End Semester Examination:

:

80% Weightage



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
B.COM - ACCA

CHOICE BASED CREDIT SYSTEM

(2020 – 21 ONWARDS)

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(ಸ್ವಾಯತ್ತ)

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ST ALOYSIUS COLLEGE

(Autonomous)

P.B.No.720

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Website: www.staloyisus.edu.in

Re-accredited by NAAC with 'A' Grade - CGPA 3.62

Recognised by UGC as "College with Potential for Excellence"

College with 'STAR STATUS' conferred by DBT, Government of India

3rd Rank in "Swacch Campus" Scheme, by MHRD, Govt of India

Date: 25-06-2020

NOTIFICATION

Sub: Syllabus of **B.Com. (ACCA)** under Choice Based Credit System.

Ref: 1. Decision of the Academic Council meeting held on 09-06-2020 vide
Agenda No: 22(2020-21)
2. Office Notification dated 25-06-2020

Pursuant to the above, the structure and the syllabus of **B.Com. (ACCA)** under Choice Based Credit System which was approved by the Academic Council at its meeting held on 09-06-2020 is hereby notified for implementation with effect from the academic year **2020-21**.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

OBJECTIVES:

In the context of globalized world to keep pace with mobility of students for education, employment, business or profession across the world, the Department of Commerce offers specialized programme in commerce to cater to these challenges. This B Com (ACCA embedded) programme comprises curriculum which imparts students internationally accepted financial accounting and reporting practices throughout the three years of study of the programme. The Curriculum framework and content of this course would facilitate students to conveniently pursue career in Accountancy and Finance in India and abroad. The curriculum enables students to have strong fundamental knowledge of Accounting, Taxation, Law, Financial Reporting, Risk Management, Corporate Governance, Business Ethics, Management Accounting, Auditing, Cost Accounting and Finance. The highlight of the programme lies in the curriculum structure and innovative teaching practices. This programme is challenging, yet very rewarding to students with high career aspirations. The Programme structure and course curriculum is given below:

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards
I Semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.1a	International Financial Accounting	6	3	30	120	150	3
	G 302.1	Business Economics	4	3	20	80	100	2
	G 303.1	Business Statistics	4	3	20	80	100	2
	G 304.1a	Organizational Behaviour	6	3	30	120	150	3
Group II Electives (1 elective to be chosen)	G 306.1E	Human Resource Management – I	2	2	10	40	50	1
	G 307.1E	Tourism Management						
	G 308.1E	Shipping & Port Management – I						
	G 309.1E	Insurance – I						
	G 310.1E	Logistics & Supply Chain Management- I						
	G 311.1E	Fundamentals of GST						
Group III Foundation Courses		Foundation Languages:	4	3	20	80	100	2
	G 335.1	English						
		Language	4	3	20	80	100	2
	G 701.1	Elective Foundation: Indian Constitution & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards
II Semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.2a	International Management Accounting	6	3	30	120	150	3
	G 302.2	Business Environment	4	3	20	80	100	2
	G 314.2a	Financial Reporting	6	3	30	120	150	3
	G 304.2	Business Mathematics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.2E	Human Resource Management - II	2	2	10	40	50	1
	G 307.2E	Tourism Operations						
	G 308.2E	Shipping & Port Management – II						
	G 309.2E	Insurance – II						
	G 310.2E	Logistics & Supply Chain Management –II						
	G 311.2E	GST and Customs Law						
Group III Foundation Courses		Foundation Languages:						
	G 335.2	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.2	Elective Foundation: Environmental Science & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards

III Semester-

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 314.3a	Audit and Assurance	6	3	30	120	150	3
	G 302.3a	Performance Management	6	3	30	120	150	3
	G 303.3	Income Tax – I	4	3	20	80	100	2
	G 304.3a	Governance Risks and Ethics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.3E	Entrepreneurship	2	2	10	40	50	1
	G 307.3E	Soft Skills Training and Development						
	G 308.3E	Stock Market Operations						
	G 309.3E	Consumer Protection						
	G 310.3E	Advertising						
	G 311.3E	Retail Management						
Group III Foundation Courses		Foundation Languages:						
	G 335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.3	Elective Foundation: Human Rights & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards

IV semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 301.4a	Financial Management	6	3	30	120	150	3
	G 302.4a	Business Analysis	4	3	20	80	100	2
	G 314.4a	Corporate Reporting - I	6	3	30	120	150	3
	G 304.4	Income Tax – II	4	3	20	80	100	2
Group II Electives (Inter Disciplinary)	G 306.4E	Tourism Management	2	2	10	40	50	1
	G 307.4E	Event Management						
	G 308.4E	Personal Tax Planning						
Group III Foundation Courses		Foundation Languages:						
	G335.4	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.4	Elective Foundation: Gender Equity & Value Education	2	2	10	40	50	1
Group IV		EC & CC	2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards
V semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (6 core courses)	G 314.5a	Corporate Reporting – II	5	3	30	120	150	3
	G 302.5	International Business	5	3	30	120	150	3
	G 303.5a	Advanced Performance Management - I	5	3	30	120	150	3
	G 304.5	Business law	5	3	30	120	150	3
	G 305.5a	Advanced Financial Management – I	5	3	30	120	150	3
	G 306.5	Business Taxation	5	3	30	120	150	3
Total Marks and Credits							900	18

CBCS – B Com. - ACCA Degree Programme Structure 2020- 21 Onwards
VI Semester

		Particulars	Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (6 core courses)	G 314.6a	Modern Banking Operations	5	3	30	120	150	3
	G 302.6	Foreign Exchange Management	5	3	30	120	150	3
	G 303.6a	Advanced Financial Management – II	5	3	30	120	150	3
	G 304.6	Corporate Law and Governance	5	3	30	120	150	3
	G 305.6a	Advanced Performance Management – II	5	3	30	120	150	3
	G 606.6	Security Analysis and Portfolio Management	5	3	30	120	150	3
Total Marks and Credits							900	18

Total Credits of all six Semesters: 104

B. Com. ACCA Semester I

Group 1 Core 1 (ACCA) INTERNATIONAL FINANCIAL ACCOUNTING

Course objectives:

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain the context and purpose of financial Reporting
- Define the qualitative characteristics of financial information
- Demonstrate the use of double-entry and accounting systems
- Record transactions and events
- Prepare a trial balance (including identifying and correcting errors)
- Prepare basic financial statements for incorporated and unincorporated entities.
- Prepare simple consolidated financial Statements
- Interpretation of financial statements

UNIT 1: THE CONTEXT AND PURPOSE OF FINANCIAL REPORTING (12 Hours)

The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs - The main elements of financial reports - The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information

UNIT 2: THE USE OF DOUBLE-ENTRY AND ACCOUNTING SYSTEMS (12 Hours)

Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals

UNIT 3: RECORDING TRANSACTIONS AND EVENTS (12 Hours)

Sales and purchases - Cash - Inventory -Tangible non-current assets - Depreciation - Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables - Provisions and contingencies - Capital structure and finance costs

UNIT 4: PREPARING A TRIAL BALANCE**(12 Hours)**

Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts

UNIT 5: PREPARING BASIC FINANCIAL STATEMENTS AND SIMPLE CONSOLIDATED FINANCIAL STATEMENTS**(12 Hours)**

Statements of financial position - Statements of profit or loss and other comprehensive income - Disclosure notes - Events after the reporting period - Statements of cash flows - Incomplete records - Subsidiaries - Associates

UNIT 6: INTERPRETATION OF FINANCIAL STATEMENTS**(12 Hours)**

Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.

Books for Reference:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. 13th edition, 2010, McGraw-hill Education.
2. Horngren, Sundem, Elliott, Philbrick, Introduction to Financial Accounting, 10th edition, 2011, Pearson Education.
3. Sukla M C, Grewal T S, Guptha S C - Advanced Accountancy, Vol I, 2016, S.Chand & sons, New Delhi
4. Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method,& Application, Vol I, 2015, S Chand & sons, New Delhi.
5. Jain & Narang- Practical Problems in Advanced Accountancy (Principles of Accounting Vol I), 13th edition 2016, Kalyani publishers, Ludhiyana
6. Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vol I, 10th edition, 2009, Vikas Publishing House Pvt Ltd, New Delhi
7. Patil V A & Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New Delhi
8. Monga, J.R. Financial Accounting: concepts and Applications. Mayur Paper Backs, 14th edition 2012, New Delhi.
9. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
10. Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
12. Jagadesh R. Raiyani, Gaurav Lodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.
14. ACCA Study Material 2016 of BECKER, KAPLAN and BPP

B. Com. ACCA- Semester I

Group I Core 2

Business Economics

Objectives:

- To acquaint with the basic knowledge on the concept of business economics
- To understand the consumer behavior in different market situations
- To understand market structure and recent changes thereof

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Unit -1: NATURE AND SCOPE OF BUSINESS ECONOMICS

(10 Hours)

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of business economics, Nature and Objectives of business economics, Scope of Business Economics; Role and Responsibilities of business economists, Economics Vs Business economics.

Unit -2: THEORY OF CONSUMER BEHAVIOUR

(10 Hours)

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility, Concepts of utility with equations; Law of diminishing marginal utility – Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility – Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line -Consumers equilibrium (necessary and sufficient conditions), Revealed preference theory. N-M Hypothesis

Unit -3: THEORY OF DEMAND AND DEMAND FORECASTING

(10 Hours)

Demand – Demand determinants – law of demand – Demand function – linear demand function with schedule; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Unit -4: PRODUCTION, COST AND REVENUE ANALYSIS

(10 Hours)

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale , cost output relations – Short run and long run ,Supply analysis – Meaning , determinants of supply , law of supply , elasticity of supply ,measurement of elasticity of supply , factors determining elasticity of supply, Revenue – Concepts of revenue – MR ,AR under perfect and imperfect competition

Unit -5: PERFECT AND IMPERFECT COMPETITION**(10 Hours)**

Perfect competition – Assumptions, Equilibrium of the firm and the industry. Equilibrium analysis in the very short run, short run and long run , Measuring producers surplus under perfect competition , stability analysis – Walras and Marshall analysis; Meaning of general equilibrium; Monopoly – types- equilibrium - short and long run, price discrimination– Essential conditions – equilibrium under price discrimination, Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Prisoner’s dilemma, Price leadership model – Contestable markets theory

REFERENCES:

- Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- K.K. Dewett Modern Economic Theory ,2013, S. S Chand & Sons, New Delhi
- D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
- H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
- Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
- D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
- H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
- Edward Shapiro Macro Economics Analysis ,2012, Galgotia Publications
- A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O’ Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. &Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. &Zupan,: Microeconomic Theory and Applications
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8th edition, 2007
- Joseph E. Stieglitz and Carl E. Walsh (2006), Economics, International Student Edition, 4th edition

B. Com. ACCA- Semester I

Group I Core 3

Business Statistics

Objectives of the Course:

- To know the importance of Business Statistics in making objective business decisions.
- The paper helps the students to gain knowledge on the concepts of Statistics, various data collection methods, and tools for analysis of data.
- This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Introduction to statistics: (8 Hours)

Meaning, definition, functions & limitations of statistics. Importance of statistics in Business. Primary & secondary data- Meaning & their sources. Difference between primary data & secondary data. Classification & tabulation of data. Statistical enquiry and report.

Unit 2: Measures of Central Tendency: (8 Hours)

Meaning of central tendency. Measures of central tendency – Mean, Median, Mode – advantages, limitations & problems. Combined mean & weighted mean – their importance, advantages & problems. Geometric & harmonic mean – Advantages, limitations & problems. Concept of Quartiles, Deciles & Percentiles – problems; Averages and weighted averages – problems.

Unit 3: Measures of dispersion (8 Hours)

Meaning, definition & functions of dispersion. Absolute & relative measures of dispersion – range, quartile deviation, mean deviation from mean & median, standard deviation & coefficient of variation and their properties, advantages & disadvantages.

Unit 4: Correlation & Regression analysis (10 Hours)

Meaning, definition, uses of correlation. Types of correlation. Methods of correlation – Karl Pearson's correlation coefficient, Spearman's rank correlation, probable error – Their advantages, disadvantages & problems.

Meaning & uses of regression analysis. Comparison between regression & correlation.
Construction of simple regression equation- X on Y & Y on X. Regression coefficients

Unit 5: Time series analysis: (8 Hours)

Significance & components of time series. Computation of trend values by the method of moving averages (for even & odd periods) & least square method.

Unit 6: Index Numbers: (8 Hours)

Introduction, meaning of index number. Consumer Price Index number (CPI) - steps in constructing Consumer Price Index Number. Construction of Consumer Price Index Number – aggregative expenditure method & family budget method.

Reference:

1. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
2. Vittal R.R., Business Statistics, Margham Publications, Chennai, 2011.
3. Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
4. Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
5. Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
6. C.M.Chikkodi, & Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
7. Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
8. Wilson, M. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House.
9. Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.
10. Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House
11. Levin Richard I, Rubin, Davids : *Statistics for Management*

B.Com. ACCA- Semester I
ORGANIZATIONAL BEHAVIOUR

Group I Core 4

Objectives:

- To understand the basic concept of organizational behavior
- To know the importance of change in the organization
- To know different types of leadership in the organization and leadership theories
- To provide knowledge in group behavior and the methods of handling informal groups
- To acquaint with the knowledge of motivation theories and importance of motivation management

Pedagogy: This Course includes lectures, case analysis, Group Discussion, Seminars and assignments.

Unit 1: INTRODUCTION: (12 Hours)

Definition & Meaning of Organization behavior - Nature - Approaches to Organization Behavior- Human Resource, Contingency, Productivity, Systems ; Models of Organization Behavior- Autocratic, Custodial, Supportive, Collegial Model. Evolution of Management Thought, Classical Approach - Neo Classical - Human Relations Approach – Hawthorne Experiments, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis.

Unit 2: MANAGEMENT OF CHANGE: (12 Hours)

Introduction of change in the organization - Forces for Change - Forces responsible for change- Internal and External Forces; Meaning of Resistance to change - Levels of Change- Individual Level of Change, Group Level Change, Organizational Level changes; Strategies to Overcome resistance to change.

Unit 3: LEADERSHIP: (12 Hours)

Definition - Importance - Nature -Types of Leadership - Formal and informal Leadership- Difference between Leaders and Managers - Leadership Styles- Likert's Style, Entrepreneurship Leadership Style ; Leadership Qualities - Leadership Theories.

Unit 4: CONFLICT MANAGEMENT AND GROUP BEHAVIOUR: (12 Hours)

Nature of groups – Formal and Informal Groups – Group Dynamics- Team Work & Team Building, Meaning of Conflict, Sources and Causes of Organization Conflict, Stages of Conflict- Methods of conflict management strategies

Unit 5: INDIVIDUAL BEHAVIOUR: (12 Hours)

Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Learning - Process of Learning - Principles of Learning - Organizational Reward Systems - Behavioral Management, Perceptions – Importance – Factors influencing perception.

Unit 6: MOTIVATION AND STRESS MANAGEMENT: (12 Hours)

Meaning & Definition of Motivation – Nature of Motivation -Importance – Types- Primary,

General and Secondary Motives – Effects on work behavior, Theories of Work Motivation - Ouchi's Theory Z, Carrot and Stick Theory, Herzberg's theory, Vroom's Theory, McGregor's Theory, McClelland's Achievement Motivation Theory. Meaning & Definition of Stress – Work Stressors & Sources of Stress – Prevention and Management of stress- Strategies to Overcome Stress – Balancing work and Life.

REFERENCES:

1. Hellrigel, Slocum and Woodman, Organizational Behavior, Cengage Learning, Revised edition
2. Ivancevich, Konopaske & Maheson, Organizational Behaviour & Management, 7th edition, Tata McGraw Hill,
3. Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, Revised Edition
4. Robbins S.P, SeemaSanghi, Organizational Behavior, 11ed, Pearson Education
5. Paul Hersey, Kenneth H. Blanchard, Management of Organizational behavior, 8th ed., Pearson Edu.
6. Michael Butler & Edward Rose "Introduction to Organizational Behavior", Jaico Publishing House, 2013
7. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra "Organizational Behaviour", Dorling Kindersley Pvt Ltd, 2013
8. K. Ashwathappa,"Organisational Behaviour", Himalaya Publishing House, 11th Revised Edition, 2013.
9. Dr. Ananda Das Gupta, "Organizational Behaviour Design, Structure and Culture", Biztantra Publication, 2014
10. Harold Koontz & Heinz Weihrich "Essentials of Management", McGraw Hill Publication, 19th Edition 2013.
11. P. Subba Rao, "Management and Organizational Behaviour", Himalaya Publishing House, 2012.

Group II: Elective Courses:

B. COM. – SEMESTER I

Elective 1: HUMAN RESOURCE MANAGEMENT – I

Objectives of the study:

- To study the concept and importance of Human Resource Management.
- To study the process of recruitment and training.
- To understand Job Analysis, design and evaluation.

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction to HRM

(10 Hours)

Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. Human Resource Department – H.R. Manager – Qualities, Role and responsibilities. Human Resource Policies – Concept and nature, Need and importance, Scope, Formulation and Essentials of sound Human Resource policies, Man Power Planning.

Unit 2: Recruitment and Training

(10 hours)

Recruitment – meaning, process, policies and sources. Techniques of recruitment, Selection – Meaning, steps in selection process, selection tests – types, Selection Interview – types, steps in interview process and limitations of interview. Training – Concept, Need, Importance, Types and objectives of training. Methods and Techniques of training, Evaluation of training effectiveness – methods and principles.

Unit 3: Job analysis, Design, Description and Evaluation

(10 hours)

Job Analysis – Concept, Objectives, significance and process, Techniques of Job Analysis (Methods), Problems in Job Analysis. Job Design – Concept, Approaches and Methods. Recent trends in Job redesign. Job Description – Definition, Contents, Characteristics of a good Job Description. Job Evaluation – Concept, Process, Advantages, Limitations, Essentials of successful job evaluation and methods.

Books for Reference:

- V.S.P. Rao, Human Resource Management – Text and cases, Excel Publication, 2014
- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- L.M. Prasad, Human Resource Management – Sultan Chand & Sons, 2013
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi, 2014
- Fred Luthans, Organisational Behavior, Mc Graw Hill International Edition, 2011

B. COM. – SEMESTER I

Group II Elective 2: Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism: (10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development (10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations (10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- JagmohanNegi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com. – Semester I

Group II Elective 3: Shipping and Port Management – I

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lectures, Group Discussion, Case Study, assignments.

Unit 1: Ship Building Industry: (10 Hours)

Introduction; characteristics of shipping industry; general structure of shipping industry. Problems of ship building industry; organization of a shipping company-role of commercial, technical and crewing departments

Unit 2: Ship Operations and management (10 Hours)

Meaning, principal role and functions of ship management; Ship Management Company –functions and structure. Role of shipping intermediaries – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – surveyors – stevedores – liners –opened and closed conference system – shipping freight rates – structures and practices.

Unit3: Inland Container Depots (10 Hours)

Inland Container Depots (ICD) – meaning, procedures problems and prospects; containerization – types of container – benefits and constraints.

REFERENCES:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B.COM. – SEMESTER I

Group II Elective 4

INSURANCE – I

Objectives:

- Enable the students to know the importance of life and general insurance
- Familiarize students with features of various insurance products.
- To know about making claims

Unit 1: Principles of Insurance

(10 Hours)

The Concept of Insurance and its Evolution , The Business of Insurance , The Insurance Market , Insurance Customers , The Insurance Contract , Insurance Terminology , Life Assurance products , General Insurance Products , History of Insurance , History of Insurance in India.

Unit 2: Practice of Life Insurance

(10 Hours)

Life Insurance Organization , Premiums and Bonuses , Plans of Life insurance , Annuities , Group Insurance , Linked Life Insurance Policies , Applications and Acceptance , Policy Documents , Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival , Assignment, Nomination and Surrender of policy ,Policy Claims

Unit 3: Practice of General Insurance

(10 Hours)

Introduction to General Insurance ,Policy Documents and forms , General Insurance Products – Part 1 (Fire & Marine) , General Insurance Products – Part 2 (Motor, Liability, Personal Accident and Specialty Insurance , General Insurance Products – Part 3 (Engineering & other Insurances) , Underwriting , Ratings & Premiums , Claims , Insurance Reserves & Accounting

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

B. COM. – SEMESTER I
LOGISTICS AND SUPPLY CHAIN MANAGEMENT - I

Group II Elective 5

Objectives:

- Introduce the concept of Logistics and Supply Chain Management
- Expose the various dimensions of Supply Chain Management
- To study the process of designing supply chain management strategies

Unit 1- Introduction to Logistics (10 hours)

Introduction – Meaning of logistics, evolution of logistics, objectives, types – scope of logistics, Importance of logistics, need of logistics -logistics activities -logistics in India.

Unit 2 – Supply chain management (10 hours)

Introduction – Meaning of supply chain management – objectives – Importance of supply chain management – Participants in supply chain management – Process of supply chain (cycle view)-Supply chain management vs. logistics – Supply chain management activities.

Unit 3 – Customer service in Logistics (10 hours)

Introduction – Meaning of customer service, features – changing environment and importance of customer service in logistics – components of customer service in logistics- customer service cost – Gaps analysis for customer service measurement – customer service strategic management –Impediments to an effective customer strategy in logistics.

Books for reference:

- D K Agarwal - Text book of Logistics and Supply chain Management – Published by Trinity press edition 2018.
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning and Operation- Published by Pearson Education.
- Renu Chopra, Seema Chopra - Logistics Management – Kalyani Publishers edition 2017.
- John T Mentzer- Supply Chain Management – published by SAGE Publications Inc 2001 edition.
- Coyle, Badri, Langley- the Management of Business Logistics – Published by West publishing company 6th edition.
- Nada R Sanders -Supply Chain Management: A Global Perspective – Published by Wiley publishing company 2nd edition.

B. Com. ACCA – Semester I
Group II – Elective 6 Fundamentals of GST

Objectives:

- To provide basic knowledge of GST Law in India.
- Understand the concept of supply

Unit1: Introduction GST:

(10 Hours)

Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST. Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. Constitutional aspects, GST Council –Structure, Powers and functions.

Unit 2: Definitions of important terms under GST law:

(10 Hours)

Definition of Goods, Principal place of business, Agent, Principal, Related Persons, Aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Nature of supply – Composite, Mixed, Exempt, Recipient of goods and Services, Supplier of Goods and Services – Rates of GST

Unit 3: Concept of Supply:

(10 Hours)

Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply; Non-taxable supplies and zero rated supplies.

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
- CGST Act, IGST Act, GST Rules – Source :
<http://www.cbec.gov.in/htdocsbec/gst/index>

B. Com. ACCA- Semester II

Group I Core 1 (ACCA) INTERNATIONAL MANAGEMENT ACCOUNTING

Course OBJECTIVES:

To develop knowledge and understanding of management accounting techniques to support management in planning, measuring, controlling and monitoring business performance in a variety of business context.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain the nature, source and purpose of management information
- Explain and apply cost accounting techniques
- Prepare budgets for planning and control
- Compare actual costs with standard costs and analyze any variances
- Explain and apply performance measurements and monitor business performance.

UNIT 1. THE NATURE, SOURCE AND PURPOSE OF MANAGEMENT INFORMATION

(12 Hours)

Accounting for management - Sources of data - Cost classification - Presenting information

UNIT 2. COST ACCOUNTING TECHNIQUES

(12 Hours)

Accounting for material, labour and overheads - Absorption and marginal costing -

UNIT 3. COST ACCOUNTING METHODS

(12 Hours)

Job and batch costing- Process costing- service/operation costing- Alternative cost accounting principles

UNIT 4. BUDGETING

(12 Hours)

Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting Behavioural aspects of budgeting

UNIT 5. STANDARD COSTING

(12 Hours)

Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit

UNIT 6. PERFORMANCE MEASUREMENT

(12 Hours)

Performance measurement - overview - Performance measurement - application - Cost reductions and value enhancement - Monitoring performance and reporting

Books for Reference:

1. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
2. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
3. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
4. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
5. Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
6. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
7. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
8. ACCA Study Material, BECKER, KAPLAN and BPP

B. Com. ACCA– Semester II

Group I core 2

Business Environment

Objectives:

- To understand the broad environmental issues relating to the business.
- To know the monetary and fiscal policy issues in India.
- To study national income and its measurement.
- To study entrepreneurship qualities.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

Unit 1: Nature of Economic Environment in India:

(10 Hours)

Indian economy – Features, structural changes in Indian economy, Population and its impact on economic development, size, composition, causes and effect of population growth. Problems of poverty and unemployment - extent, causes, effects and remedial measures. Public sector- role and problems. Pricing of public utilities. Privatization and Liberalization – issues and challenges. Micro, Small and Medium Enterprises (MSMEs) – role, problems, government measures, recent policy issues.

Unit 2: Nature of Public Finance:

(10 Hours)

Public finance Vs private finance - Principle of maximum social advantage. Canons of taxation, types of tax system, taxation policies- direct and indirect; impact, incidence and shift in Taxation system; Public expenditure – Classification, canon of public expenditure. Growth in public expenditure – Wagner's law of increasing public expenditure.

Unit 3: Monetary and Fiscal Policy:

(10 Hours)

Monetary policy – meaning, objectives and role of monetary policy in developing economy, instruments of monetary policy, RBI's monetary policy – measures – recent trends.

Fiscal policy – meaning – objectives, role of fiscal policy in economic development. Budget – meaning – components- types of budget-union budget, Finances for Union and State budget –Sources of revenue to central and state Governments

Industrial policy of 1991- features and recent changes. Industrial licensing- meaning and objectives of industrial Licensing – recent industrial licensing policy of India.

Unit 4: Economic Reform Measures in India

(10 Hours)

Fiscal sector reforms – Transport sector reforms – Financial sector reforms- Globalization of Indian economy and its impact on Indian Economy, FDI – meaning, advantages and disadvantages, recent policy - NITI Aayog

Unit 5: Business and Entrepreneurial Environment:**(10 Hours)**

Business – characteristics of modern business. Business Environment– Meaning- Internal and External environment; Environmental analysis – Objectives, Uses, Process and Limitation. Sovereign rating – Meaning and Relevance, recent case study on sovereign rating;

Entrepreneur and Entrepreneurship – meaning, qualities and functions of an entrepreneur and risk faced by an Entrepreneur, Entrepreneurship development - Meaning, objectives, factors affecting Entrepreneurship development, Entrepreneurship development Programs; Entrepreneurs in India – case analysis, Innovation Theory of Schumpeter.

Books for References:

- Francis Cherunilam, (2013). Business Environment, Himalaya Publishing House, Bangalore
- A Koutyiannis (2012). Modern Micro Economics, Mcmillan Publication, Mexico
- Shaikh Saleem (2012). Business Environment, Pearson, Delhi
- A C Fernando (2014). Business Environment, Pearson, Delhi
- K. Ashwathappa (2014). Essentials of Business Environment, Text, Cases and Exercises, Himalaya Publishing House
- Ian Worthington, Chris Britton (2014). Business Environment
- Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
- 2. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
- Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
- Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Mankiw, Gregory N.: Principles of Economics (Sixth edition)
- Pindyck, Robert S. & Rubinfeld, Daniel L.: Microeconomics Sixth Edition [PHI]
- Browning, Edgar K. & Zupan,: Microeconomic Theory and Applications
- D'Souza, E. (2008): –Macroeconomics||, Pearson Education: New Delhi.
- Blanchard, O. (2006) : –Macroeconomics|| (IVth Edition), Pearson Education : New Delhi
- N. Gregory Mankiw (2006)-Vth Edition, Macroeconomics, Worth Publishers
- Dornbusch Rudiger, Fischer Stanley and Startz Richard (2004)-IXth Edition, Tata McGraw-Hill
- Froyen (2013): Macroeconomics:- Theories and Policies Pearson New Delhi 6. Government of India (GOI) (Latest Year) : –Economic Survey||, Ministry of Finance: New Delhi

B. Com. ACCA – Semester II

Group I Core 3

FINANCIAL REPORTING

Course Objectives:

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Learning outcome

- On successful completion of this paper candidates should be able to:
- Discuss and apply a conceptual and regulatory frameworks for financial reporting
- Account for transactions in accordance with International accounting standards
- Analyze and interpret financial statements.
- Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards

UNIT 1. THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING (12 Hours)

The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities - Regulatory framework - The concepts and principles of groups and consolidated financial statements

UNIT 2. ACCOUNTING FOR ASSETS IN FINANCIAL STATEMENTS (12 Hours)

Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets

UNIT 3. ACCOUNTING FOR LEASE TRANSACTIONS IN FINANCIAL STATEMENTS

(12 Hours)

Financial instruments - Leasing - Provisions and events after the reporting period

UNIT 4. ACCOUNTING FOR OTHER TRANSACTIONS IN FINANCIAL STATEMENTS

(12 Hours)

Taxation - Reporting financial performance - Revenue - Government grants - Foreign currency transaction.

UNIT 5. ANALYSING AND INTERPRETING FINANCIAL STATEMENTS (12 Hours)

Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques in specialized, not-for-profit, and public sector entities.

UNIT 6. PREPARATION OF FINANCIAL STATEMENTS (12 Hours)

Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate.

Books for Reference:

- M.P. Vijay Kumar, First Lessons in Financial Reporting, 2017, Snow White
- Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, 2014, S. Chand
- Lawrence Revsine, Financial Reporting and Analysis, 5th edition, 2010, McGraw Hill Education
- Gupta R L and Radhaswamy M, Financial Accounting, 2014, Sultan Chand and Sons
- Alan Melville, International financial Reporting – A Practical Guide, 5th edition, 2016, Pearson Education Limited
- Loftus, Leo, Boys, Daniliuc, Luke, Ang, Byrnes, Financial Reporting, 2015, Wiley
- Raman B S, Advanced Financial Accounting, 2014, United Publishers
- ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com. ACCA – Semester II

Group I Core 4

Business Mathematics

Objectives of the course:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Unit 1: Permutations

(8 Hours)

Series - prime number series, difference series, product series, square and cube series – problems. Fundamental rules of counting – Principle of addition & principle of multiplication. Meaning of factorial notation. Concept of permutation – permutation of n distinct things - problems. Circular permutation. Permutation of things not all different. Restricted permutation – Problems on all these concepts.

Unit 2: Combinations and Probability:

(8 Hours)

Concept of combinations, Combinations of distinct things – Problems. Problems on time and work, time speed and distance. Meaning of Probability, mathematical definition of Probability, addition and multiplication theorem of Probability (without proof) and its application

Unit 3: Ratios and Proportions, Percentages, Interests and Discounts (10 Hours)

Ratios & Proportions – Direct proportion, Inverse proportion, Compound proportions & problems. Percentages. Trade discount & cash discount – Problems. Concept of Simple interest & compound interest- nominal & effective rate of interest- Problems on all these. Compound interest for fraction of year, Compound interest when rate changes year by year – Problems and Problems on Depreciation.

Unit 4: Bill discounting and Bankers Gain:

(8 Hours)

Bill discounting. Concept of true discount & bankers' discount - Problems. Bankers gain, Banker's present value, True present value, equated due date – Problems.

Unit 5: Mathematics of Finance:**(8 Hours)**

Concept of annuity. Different types of annuities – Annuity immediate, annuity due & Problems. Concept of perpetuity & Problems. Deferred annuity – Problems. Deferred perpetuity - problems.

Unit 6: Differentiation:**(8 Hours)**

Concept of Limits. Meaning of differentiation. Differentiation of rational powers, problems on addition rule, product rule, quotient rule and composite function rule. Methods of differentiation – second order derivative & problems. Concept of maxima & minima. Problems on maxima & minima. Application to commerce & economics – Revenue function – Cost function – profit function & problems on all these topics.

Reference books:

1. Quantitative Aptitude by Aruna Sharma, McGraw Hill Education Series
2. Logical reasoning by Nishit K Sinha, Pearson Publication
3. Sancheti, D.C. & V.K, Kapoor, (2012). *Business Mathematics*. Sultan Chand & Sons, New Delhi
4. DoraiRaj, Quantitative techniques in business mathematics
5. U.K. Srivatsava, G.V.Shenoy and S.C.Sharma, (2012). *Quantitative Techniques for Managerial Decisions*. New Age International Publishers
6. E. Don, J. Lerner. (2010). *Schaum's Outlines of Basic Business Mathematics*: McGraw-Hill Publications
7. J D Gupta, P K Gupta and M. Mohan. *Mathematics for Business and Economics* :Tata Mc Graw Hill Publishing Company Limited
8. Mouhammed A.H, *Quantitative methods for Business and Economics* :M.E.Sharpe,
9. Anderson, Sweeney, Williams, Camm, Cochran, Fry & Ohlmann. (2013). *Quantitative methods for Business*: South-Western Cengage Learning
10. Ajay Goel and AlkaGoel : Taxman's Publications: *Mathematics & Statistics*
11. Dr. A K Arte & R V Prabhakar: *A Textbook of Business Mathematics*.

Group II Elective Courses:

B. COM. – SEMESTER II

Elective 1 HUMAN RESOURCE MANAGEMENT - II

Objectives of the study:

- To understand International Human Resource Management
- To study Human Resource Management in Changing Environment
- To learn Ethical issues in Human Resource Management

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction, Trends, Issues and Challenges in HRM (10 Hours)

Emerging trends in HRM – Employee relocation, changing demographics of workforce. Issues in HRM - Quality of work life (QWL)– Concept, measurement. Work-life balance - Work environment – Elements. Fatigue, Boredom and Monotony – causes, measurement and effects of fatigue. Methods of reducing fatigue.

Unit 2: Ethical Issues in HRM (10 hours)

Meaning and Importance of ethics. Evolution of Ethics – Classification, and Application. Ethical Responsibilities and principles for being Ethical Managers. Ethical Issues in Human Resources, Techniques of managing ethics, Difficulties in making Ethical decision. Ethics Vs Morals, Ethics Vs Law. Ethical Issues faced by HR Professionals, Strategies for handling ethical dilemmas.

Unit 3: International HRM (10 hours)

Definition of IHRM, Concept and P.V. Morgan's model of IHRM, International recruitment policy and selection criteria, International Training and Development. Multiculturalism – Nature and effects of culture, Cultural pre-dispositions - Hofstede's cultural dimensions and Trompenaars' Framework. Dimensions of Multicultural Organisations. Differences between Domestic and International HRM

Books for reference:

- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi. 2014
- P. Subba Rao, Essentials of Human Resource Management – Kalyani publishers – New Delhi, 2013
- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, 2013
- K Ashwathappa, Sadhana Dash, International Human Resource Management – Text and Cases, Mc Graw Hill Education(India) Private Limited., New Delhi. 2013
- S C Gupta, Text Book of International HRM, Macmillan India Ltd., 2007

B. COM. – SEMESTER II

Group II Elective 2

Tourism Operations

Objectives:

- To expose the students on planning and execution of tourism operations
- To understand the concept of eco-tourism and create awareness on its application in tourism management.

Pedagogies: Lecture method, Group Discussion, Case Study methods.

Unit-I: Tourism Products and Marketing: (10 Hours)

Marketing in travel and tourism; defining tourism marketing – features of tourism marketing – tourist markets and market segmentation - service characteristics of tourism. Tourism marketing mix. Tourism services of Airlines, Hotel, travel Agencies and other tourism related services-Challenges and strategies. World-Heritage Centres in India.

Unit – 2: Entrepreneurship in Tourism: (10 Hours)

Entrepreneurship – concept, functions of entrepreneurship, risk faced by an entrepreneur.

Entrepreneurship in Tourism – different areas and features of tourism entrepreneurship;

Investment opportunities for tourism industry in India; institutional avenues of funding.

Unit – 3: Innovations in Tourism: (10 Hours)

Eco-Tourism, Ethnic Tourism, MICE Tourism Medical Tourism, Agro- tourism, Wedding tourism, Cruise Tourism, Space tourism

REFERENCES:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Seth, Prem Nath, (2014). Successful Tourism in India
- Sethi Praveen, (2014). A Handbook of Sustainable Tourism, Anmol Publications (P) Ltd., New Delhi
- Sinha, P.C. (2014). Ecotourism and Mass Tourism, Anmol Publications (P) Ltd., New Delhi
- Watt, (2013). Event Management in Leisure & Tourism, Longman Group United Kingdom
- P.S. Gill, (2012). Dynamics of Tourism, Anmol Publication, Delhi
- P.C. Sinha, (2013). Tourism Management, Anmol Publication, Delhi
- R. K. Malhotra (2014). Socio – Environmental and Legal Issues in Tourism, New Delhi

B. Com. – Semester II

Group II Elective 3 Shipping and Port Management-II

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lecture method, Group Discussion, Case Study methods, assignments

Unit 1: Ports and Harbors: (10 Hours)

Meaning-Ports; Harbors, Classification – functions of ports and harbors; conditions of good ports – port facilities – major and minor ports in India. Inland water ports in India.

Unit 2: Regulatory framework (10 Hours)

Port development in India – Port Regulatory Authorities in India; Regulatory framework in Indian port sector; Port laws and shipping Laws in India.

Unit 3: Port Operations (10 Hours)

Managing Port Operations – Introduction to Vessel Traffic Systems (VTS) & Harbor Authority – Services rendered by ports and performance indicators – Terminal operations – Factors affecting Terminal Productivity – Cargo handling equipment – intermodal connections

Books for study and reference:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B. Com. – Semester II

INSURANCE – II

Group II Elective 4

Objectives:

- To understand insurance regulatory framework in India
- To know the benefits of life insurance
- Familiarize legal aspects of life and general insurance business

Unit 1: Regulation of Insurance Business (10 Hours)

Development of Insurance Legislation in India and Insurance Act 1938 ,: Insurance Regulatory and Development Authority Act, 1999 – IRDAI Functions and Insurance Councils , IRDAI and its Licensing Functions , Regulations on Conduct of Business-I , Regulations on Conduct of Business-II , Policy Holders Rights of Assignment, Nomination and Transfer , Protection of Policy Holders Interest , Dispute Resolution Mechanism , Financial Regulatory Aspects of Solvency Margin and Investments , International Trends In Insurance Regulation

Unit 2: Applications of Life Insurance (10 Hours)

Financial Planning and Life Insurance, Life Insurance Planning, Pensions and Annuities, Takaful (Islamic Insurance), Reinsurance, Tax Laws and Life Insurance, Life Insurance – Claims Management

Unit 3: Legal Aspects of Life Insurance (10 Hours)

Life Insurance Contract-I , Life Insurance Contract-II , Group Life – Other Insurance Schemes, Life Insurance Policies as Property , Rights under Life Insurance Policies , Claim Settlements, Insurance Intermediaries, Legal status of individuals, Nationalization of life insurance, Protection of Interest of Consumers, Life Insurance Legislation. Case Studies on Insurance frauds.

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007
6. The Tools & Techniques of Life Insurance Planning, 6th edition by **Stephan R. Leimberg, Robert J. Doyle and Keith A. Buck**
7. Confessions of a CPA: The Truth about Life Insurance by **Bryan S. Bloom**
8. New Life Insurance Investment Advisor by **Ben Baldwin**

B. Com. – Semester II
Group II Elective 5 Logistics and Supply Chain Management - II

Objectives:

- To understand various tools and techniques of inventory management
- Familiarize safe and secured warehousing system
- To plan and manage transportation and logistics in supply chain.

Unit 1- Management of Inventory in Supply Chain (10 Hours)

Introduction –meaning of inventory – inventory related costs – types of inventory – tools and techniques in inventory management –managing supply chain inventory: pitfalls and opportunities.

Unit 2 – Warehouse Management System (10 Hours)

Introduction – Meaning of warehouse – Warehousing Logistics View – Need for warehousing-importance of warehousing- types of warehouse - functions of warehousing – warehouse related cost –benefits of warehouse - decisions regarding optimal warehouse network.

Unit 3- Transportation Management System (10 Hours)

Introduction- meaning of transportation – position of transportation in logistics and supply chain management – modes of transportation – selection of mode transportation- transportation decision (pricing and rate) – transportation network (routing and scheduling)

Books for study and reference:

- D K Agrawal -Text Book Of Logistics And Supply Chain Management – Published By Trinity Press Edition 2018
- Dr. R P Mohanty And Dr. S G Deshmukh – Essentials Of Supply Chain Management – Published By Jaico Publishing Company
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning And Operation – Published By Pearson Education 2nd Edition.
- Renu Chopra, Seema Chopra – Logistics Management – Kalyani Publishers Edition 2017.
- John T Mentzer – Supply Chain Management – Published By Sage Publications Inc 2001.
- Nada R Sanders – Supply Chain Management: A Global Perspective –Published By Wiley Company
- Coyle, Badri ,Langley -The Management Of Business Logistics – Published By West Publishing Company 6th Edition

CBCS - B.Com. – Semester II

Group II Elective 6

GST and Customs Law

Objectives:

- To familiarize students with the operation and practices of GST and Customs Laws in India.

Unit 1: Time of Supply and Valuation:

(10 Hours)

Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; transaction value – inclusions and exclusions: Composition Levy; Computation of taxable value and tax liability including reverse charge.

Unit 2: Input Tax credit:

(10 Hours)

Eligibility and conditions for claiming input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits).
Registration under GST: Registration procedure under GST, persons liable and not liable for registration, Compulsory registration, Exempted goods and services.

Unit 3: Customs Duty

(10 Hours)

Types of customs duties - Treatment of imports and exports under GST, methods of valuation for customs – problems on computation of assessable value and customs duty

Books for study and reference:

- GST Ready Reckoner by V. S. Datey – Taxmann Publication, July 2017
- Basics of GST by Nitya Associates – Taxmann Publications, August 2016
- GST Law Guide by CA Ishaan V Patkar – Taxmann Publications August 2017
CGST Act, IGST Act, GST Rules – Source : <http://www.cbec.gov.in/htdocsbec/gst/index>
- GST Ready Reckoner with Referencer by CA Keshav R Garg, 4th Edition July 2017, Bharat Law House Private Limited. Elements of Central Excise and Customs Law by V S Datey, Taxmann Publication

B. Com ACCA – Semester III

Group II Core 1 (ACCA) AUDIT AND ASSURANCE

Course Objectives:

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Learning Outcome:

On successful completion of this paper, candidates should be able to:

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit
- Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
- Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
- Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing.
- Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of audit report, written representations and the final review and report.

UNIT 1. AUDIT FRAMEWORK AND REGULATION

(12 Hours)

The concept of audit and other assurance engagements - External audits - Corporate governance - Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit - The scope of the internal audit function, outsourcing and internal audit assignments

UNIT 2. PLANNING AND RISK ASSESSMENT (12 Hours)

Obtaining and accepting audit engagements - Objective and general principles - Assessing audit risks - Understanding the entity and its environment - Fraud, laws and regulations - Audit planning and documentation

UNIT 3. INTERNAL CONTROL (12 Hours)

Internal control systems - The use and evaluation of internal control systems by auditors - Tests of control - Communication on internal control

UNIT 4. AUDIT EVIDENCE (12 Hours)

Financial statement assertions and audit evidence - Audit procedures - Audit sampling and other means of testing - The audit of specific items - Computer-assisted audit techniques - The work of others - Not-for-profit organizations

UNIT 5. REVIEW AND REPORTING (12 Hours)

Subsequent events - Going concern - Written representations

UNIT 6. FINAL AUDIT (12 Hours)

Audit finalization and the final review - Audit reports

Books for Reference:

1. Pankaj Garg, Auditing and Assurance, 2017, Taxmann
2. Katharine Bagshaw, Audit and Assurance Essentials: For Professional Accountancy Exams, 2013, Wiley
3. Basu S K, Auditing – Principles and Techniques, 2005, Pearson
4. Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, 2nd edition, 2009, PHI Learning Pvt Limited.
5. Aruna Jha, Elements of Auditing, 2nd edition 2005, Taxmann
6. Surbhi Bhansal, Audit and Assurance, 2016, Bestword
7. Saxena, Reddy, Appannaiah, A Text Book of Auditing, Himalaya Publishing House
8. ACCA Study Material BECKERS, KAPLAN and BPP

B. Com. ACCA – Semester III

Group I Core 2 (ACCA) PERFORMANCE MANAGEMENT

Course objectives:

To develop knowledge and skills in the application of management accounting techniques and approaches for planning, measuring, controlling, monitoring and evaluation of business performance

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain and apply cost accounting techniques
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks
- Identify and apply appropriate budgeting techniques and methods for planning and control
- Use standard costing systems to measure and control business performance and to identify remedial action
- Identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalized businesses and the importance of allowing for external aspects.

UNIT 1. SPECIALIZED COST AND MANAGEMENT ACCOUNTING TECHNIQUES

(12 Hours)

Activity based costing - Target costing - Life-cycle costing - Environmental accounting

UNIT 2. DECISION-MAKING TECHNIQUES

(12 Hours)

Relevant cost analysis - Cost volume analysis - Limiting factors

UNIT 3. DECISION-MAKING TECHNIQUE- PRICING

(12 Hours)

Pricing decisions – Make or buy and other short-term decisions - Dealing with risk and uncertainty in decision making

UNIT 4. BUDGETING AND CONTROL

(12 Hours)

Budgetary systems - Types of budget - Quantitative analysis in budgeting - Standard costing

UNIT 5. VARIANCE ANALYSIS

(12 Hours)

Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances - Performance analysis and Behavioural aspects

UNIT 6. PERFORMANCE MEASUREMENT AND CONTROL

(12 Hours)

Performance management information systems - Sources of management information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioural aspects

Books for Reference:

- S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
- Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
- Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
- Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
- Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
- Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
- M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
- ACCA Study Material, BECKER, KAPLAN and BPP

B. Com. ACCA – Semester III

Group I Core 3

INCOME TAX – I

Objectives:

- To provide working knowledge of taxation system in India.
- To provide knowledge about the history of income tax in India.
- To provide the students, knowledge of basic concepts in tax and the various provisions of the Income Tax Act of 1961.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Introduction to Income Tax

(8 Hours)

Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.

Unit 2: Residential Status and Incidence of Tax

(8 Hours)

Residential status of Individuals, HUFs, Firms and associations of persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.

Unit 3: Tax Free Incomes u/s 10

(8 Hours)

Incomes exempt u/s 10.

Unit 4: Income from Salaries (Retirement benefits)

(8 Hours)

Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Earned Leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement. Gross and Net salary, Computation of Income from Salary (Problems).

Unit 5: Income from Salaries

(10 Hours)

Salary - meaning, Basis of Charge, Basic Salary, Allowances, Perquisites and Provident Fund, Deductions from Gross Salary. Computation of Income from Salary. Deductions U/S 80C. (Problems)

Unit 6: Income from House Property

(8 Hours)

Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of Income from Self-Occupied Property and Let-Out Property (Problems)

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com. ACCA – Semester III

Group I Core 4

GOVERNANCE, RISKS AND ETHICS

Course Objective

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Learning Outcome

On successful completion of this paper, candidates should be able to:

- Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
- Evaluate the Professional Accountant's role in internal control, review and compliance.
- Explain the role of the accountant in identifying and assessing risk.
- Explain and evaluate the role of the accountant in controlling and mitigating risk.
- Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

UNIT 1. GOVERNANCE AND RESPONSIBILITY

(8 Hours)

The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration

UNIT 2. CORPORATE GOVERNANCE

(8 Hours)

Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sector governance

UNIT 3. INTERNAL CONTROL AND REVIEW

(8 Hours)

Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control

UNIT 4. IDENTIFYING AND ASSESSING RISK

(8 Hours)

Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk

UNIT 5. CONTROLLING RISK

(8 Hours)

Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling

UNIT 6. PROFESSIONAL VALUES, ETHICS AND SOCIAL RESPONSIBILITY

(10 Hours)

Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflict of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behaviour

Books for Reference:

1. Mandal S K, Ethics in Business and Corporate Governance, 2nd edition, 2017, McGraw Hill Education
2. Bhatia S K, Business Ethics and Managerial Values, 2002, Deep and Deep Publications
3. Treischmann Hoyt and Sommer, Risk Management and Insurance, 12th edition, 2005, South Western
4. Harrington and Niehaus, Risk Management and Insurance, 2nd edition, McGraw Hill Education
5. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com. – Semester III
Group II Elective 1 Entrepreneurship

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able to know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship: (10 Hours)

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up (10 Hours)

Start up – concept; environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise: (10 Hours)

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Books for study and reference:

- S.S.KHANKA "Entrepreneurial Development" S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, "Entrepreneurship" 5th Edition Tata McGraw-Hill, Revised Edition
- Rabindra N. Kanungo "Entrepreneurship and innovation", Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paull Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi

B. Com. – Semester III

Group II Elective 2 **SOFT SKILLS TRAINING AND DEVELOPMENT**

Objectives:

- To understand the concept and importance of soft skills
- To acquaint students with the practical skills
- To practice etiquettes and learn time management

Pedagogy: classroom lecture, group discussions, group activities, presentation

Unit 1: Communication Skills Training

(10 Hours)

- Understanding Communication
- Types of Communication
- 7 C's of effective Communication
- Barriers of Communication
- Listening Skills: Types of listening, Skills to active listening
- Negotiating Skills: Understanding what is negotiation, Ways/ Types of negotiation.

Recommended Exercise: Listening Exercise, Activities on Non Verbal Communication, Activities on Negotiating Skills

Unit 2: Time Management and Team Building

(10 Hours)

- Understanding importance of Time Management
- 80:20 Rule or Pareto Principle
- Tools and Techniques for Effective Time Management

Recommended Activity: Situational/ Role Play

- Understanding what is Team Building
- Essentials of Effective Team

Recommended Exercise: Word Enumerator, Group Activity on team Building

Unit 3: Corporate Etiquette

(10 Hours)

- Presentation Skills: Pre-session, During the session, Post- Session
- Etiquette: Handshake, Interview Etiquette, Mobile and Telephone Etiquette, Dress code, Dinning etiquette, Email Etiquette
- Group Discussions: Understanding the nature of Group Discussion, Difference between debate and discussion, way to form, present and defend argument.
- Writing Resume: Types of Resume, How to write a Resume: Do's and Don'ts

Recommended Exercise: Mock interview, Personal Grooming, Mock GD and presentation, writing Resume

Books for study and reference:

1. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz
2. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
3. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie
4. Covey Sean, Seven Habit of Highly Effective Teens, New York, Fireside Publishers, 1998.
5. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
6. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972
7. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006
8. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India, 2010

B. Com. - Semester III

Group – II Elective 3 Stock Market Operations

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1:STOCK MARKETS IN INDIA (10 Hours)

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange -National Stock Exchange

Unit2:TRADING IN THE STOCK MARKET (10 Hours)

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange-- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3:REGULATIONS RELATING TO STOCK MARKET (10 Hours)

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B COM. - III SEMESTER

Group II Elective 4 CONSUMER PROTECTION

Objectives:

- To familiarise the students with rights of consumer.
- Provide an understanding of the procedure of redress of consumer complaints
- Understand the role of different agencies in establishing product and service standard

Chapter 1: Consumerism

(10 hours)

Concept of consumer movement, role of consumer movement, the UN guideline for Consumer Protection, basic concept: goods, service, deficiency of service, unfair trade practices, restrictive trade practices

Chapter 2: Consumer Protection

(10 hours)

Meaning of Consumer Protection, consumer rights, need for Consumer Protection, agencies for ensuring Consumer Protection, aims and objectives of Consumer Protection ACT. The Central Consumer Protection Council, State Consumer Protection Council and District Forum

Chapter 3: Redressal Mechanism

(10 hours)

Concept of complaint, the Jurisdiction of Consumer Fora, Fee for filing Complaint, file a Complaint, the Procedure to file complaint in Consumer Fora, the time limit for filing a complaint, the provision for appeal, the Reliefs available to Consumers from Consumer Fora

Quality Assurance: assessing the quality of a product before purchase, Standard-types of standard: ISI Mark, Hallmarking, AGMARK, ISO Mark, Silk Mark, Woolmark, Hologram, Handloom Mark, Ecomark, Recycling Mark, BEE Label, FSSAI Logo

Book for study and reference:

- Avtar Singh (2005) 'Consumer Protection law and Practice', Fifth Edition, Eastern Book Company.
- Suresh Misra, Sapna Chadah (2012) 'Consumer Protection In India', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- P.K Majumdar (2000) 'Laws of Consumer Protection In India', Second Edition, Orient Publishing Company
- Suresh Misra, N.Sreekumaran, Sapna Chadah (2012) 'Consumer Handbook', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- K.N.Bhatt, Sapna Chadah (2010) 'consumers, consumerism and consumer Protection, Abhijeet Publication.

B. Com. – Semester III

Group II Elective 5

ADVERTISING

Objectives:

- To learn evolve advertising strategy, formulate budget
- Understand ethical aspects in advertising
- Familiarize online portals in advertising

Unit 1: Advertising

(10 hours)

Concept, objectives, setting the advertising budget, developing advertising strategy, evaluating advertising effectiveness and return on advertising investment, other advertising considerations.

Unit 2: Customer data bases and direct marketing

(10 hours)

Direct-mail marketing, catalog marketing, telephone marketing, direct response television marketing, kiosk marketing, new digital direct marketing technologies. On-line marketing -

Marketing and the internet, online marketing domains, setting up an online marketing presence, the promise and challenges of online marketing.

Unit 3: Ethical Issues in Advertising

(10 hours)

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies in India.

Books for study and reference:

- C L Tyagi, Arun Kumar, Advertisement Management, Atlantic Publishers, 2005
- Poonia Virenders, Advertisement Management Gennext Publication 2010
- Donald W Jugenheimer Nad Carrt D Kelley, Advertisement Management, Roultdedge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", Mcgraw hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" forth edition, S Chand , NEW DELHI
- RajanSaxena, "Marketing Management", Mcgraw Hill Education, New Delhi
- William Stanton, " Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management" , Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

Group II Elective 6

B. Com. – Semester III RETAIL MANAGEMENT

Objectives

- The objective is to enable students to acquire skills in Retail Management.
- Understand consumer behaviour
- Familiarize retail operation

Unit 1: INTRODUCTION TO RETAIL BUSINESS

(10 Hours)

Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

(10 Hours)

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Unit 3: RETAIL OPERATIONS

(10 Hours)

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Books for study and reference:

- Suja Nair; Retail Management, Himalaya Publishing House
- Karthic – Retail Management, Himalaya Publishing House
- S.K. Poddar & others – Retail Management, Vikas Book House.
- R.S Tiwari ; Retail Management, Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
- Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, Tata Mc GrawHill, New Delhi
- K. Venkataramana, Retail Management, SHBP.
- James R. Ogden & Denise T.: Integrated Retail Management
- A Sivakumar : Retail Marketing , Excel Books
- Ogden : Biztantra, 2007
- Levy & Weitz : Retail Management - Tata Mc GrawHill, New Delhi, 5th Edition 2002
- Rosemary Varley, Mohammed Rafiq:- Retail Management
- Chetan Bajaj : Retail Management -Oxford Publication.
- Uniyal & Sinha : Retail Management - Oxford Publications.
- Araif Sakh ; Retail Management

B. Com. ACCA Semester IV
FINANCIAL MANAGEMENT

Group I Core 1 (ACCA)

Course Objectives:

To develop the knowledge and skills in the application of financial management techniques and approaches for planning, control and evaluation of investment and financing decisions.

Learning Outcome:

On successful completion of this paper candidates should be able to:

- Discuss the role and purpose of the financial management function
- Assess and discuss the impact of the economic environment on financial management
- Discuss and apply working capital management techniques
- Carry out effective investment appraisal
- Identify and evaluate alternative sources of business finance
- Discuss and apply principles of business and asset valuations
- Explain and apply risk management techniques in business.

UNIT 1. FINANCIAL MANAGEMENT FUNCTION AND ENVIRONMENT (12 Hours)

The nature and purpose of financial management - Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organizations. The economic environment for business - The nature and role of financial markets and institutions - The nature and role of money market

UNIT 2. WORKING CAPITAL MANAGEMENT (12 Hours)

The nature, elements and importance of working capital - Management of inventories, accounts receivable, accounts payable and cash - Determining working capital needs and funding strategies

UNIT 3. INVESTMENT APPRAISAL

(12 Hours)

Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal - Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing)

UNIT 4. BUSINESS FINANCE

(12 Hours)

Sources of, and raising business finances - Estimating the cost of capital - Sources of finance and their relative costs - Capital structure theories and practical considerations - Finance for small and medium sized entities

UNIT 5. BUSINESS VALUATIONS

(12 Hours)

Nature and purpose of the valuation of business and financial assets - Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

UNIT 6. RISK MANAGEMENT

(12 Hours)

The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations - Hedging techniques for foreign currency risk Hedging techniques for interest rate risk.

Books for Reference:

1. Rustagi R R, Fundamentals of Financial Management, 5th edition, 2008, Galgotia Publishing House
2. Maheshwari S N, Financial Management: Principles and Practice, 14th edition, 2014, Vikas Publishing House
3. Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
4. Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
5. Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
6. Kulashresta S, Financial Management, Sahitya Bhavan Publications
7. Pandey I M, Financial Management, Vikas Publishing House
8. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com. ACCA Semester IV

Group I Core 2 (ACCA)

BUSINESS ANALYSIS

Objective:

To apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing processes, projects, and people within financial and other resource constraints.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Assess the strategic position of an organization.
- Evaluate the strategic choices available to an organization.
- Discuss how an organization might go about its strategic implementation.
- Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements.
- Integrate appropriate information technology solutions to support the organization's strategy.
- Advise on the principles of project management to enable the implementation of aspects of the organization's strategy with the twin objectives of managing risk and ensuring benefits realization.
- Analyze and evaluate the effectiveness of a company's strategy and the financial consequences of implementing strategic decisions.
- Assess the role of leadership and people management in formulating and implementing business strategy.

UNIT 1. STRATEGIC POSITION

(8 Hours)

The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organization - Competitive forces affecting an organization - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organization - The expectations of stakeholders and the influence of ethics and culture

UNIT 2. STRATEGIC CHOICES AND ACTION

(8 Hours)

The influence of corporate strategy on an organization - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organizing and enabling success - Managing strategic change - Understanding strategy development

UNIT 3. BUSINESS AND PROCESS CHANGE

(8 Hours)

Business change - The role of process and process change initiatives - Improving the processes of the organization - Software solutions.

UNIT 4. INFORMATION TECHNOLOGY AND PROJECT MANAGEMENT

(8 Hours)

Principles of information technology - Principles of e-business - E-business application: upstream supply chain management - E-business application: downstream supply chain management - E-business application: customer relationship management. The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

UNIT 5. FINANCIAL ANALYSIS

(10 Hours)

The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions

UNIT 6. PEOPLE

(8 Hours)

Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

Books for Reference:

1. Azhar Kazmi, Strategic Management and Public Policy, Tata McGraw Hill Education
2. Fred R David, Strategic Management: Concept and Cases, Pearson Education
3. Appannaiah, Reddy and Ramanath, Strategic Management, Himalya Publishing House
4. Srinivasan R, Strategic Management, PHI
5. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com. ACCA Semester IV

Group I Core 3 (ACCA) Corporate Reporting – I

Course objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

Unit 1: Professional Behaviour & Compliance

12 HRS

Ethical and professional issues in financial reporting – relevance and importance of ethical and professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

Unit 2: Reporting of Financial Performance

12 HRS

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & de-recognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

Unit 3: Interpretation of Financial Statements

12 HRS

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

Unit 4: Changes in Accounting Regulations

12 HRS

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued – Discuss the impact of current issues in corporate reporting- i) the revised Conceptual Framework for Financial Reporting, ii) Accounting policy changes, iii) Materiality in the context of financial reporting, iv) Defined benefit plan amendments, curtailment or settlement, v) Management commentary, and vi) Developments in Sustainability Reporting

Unit 5: First Time Adoption of IFRS

12 HRS

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption

Books for Reference:

1. Andrew Higson, Corporate Financial Reporting, Sage Publishing
2. Everingham G K, Corporate Reporting, 2004, Jutat & Co Ltd.
3. David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd edition, 2013, Wiley
4. Tim Sutton, Corporate Financial Accounting Reporting, 2nd edition, 2004, Financial Times Management
5. Soner Gokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
6. M.P. Vijay Kumar, First Lessons in Financial Reporting, 2017, Snow White
7. Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, 2014, S. Chand
8. Lawrence Revsine, Financial Reporting and Analysis, 5th edition, 2010, McGraw Hill Education
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com. ACCA – Semester IV

Group I Core 4

INCOME TAX - II

Objectives:

- i. To gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation of business and professional income, Capital gains and other incomes.
- ii. To gain knowledge of the various deductions available to individuals u/s 80.
- iii. To be able to make assessment of income and tax of individuals.

Pedagogy: This course consists of class room lectures, interactions, assignments.

Syllabus:

Unit 1: Profits and Gains of Business or Profession (10 Hours)

Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).

Unit 2: Capital Gains (8 Hours)

Capital Assets; 'Transfer' of Capital Assets, Long Term and Short Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains..(Problems).

Unit 3: Income from Other Sources (8 Hours)

Examples of Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).

Unit 4: Clubbing of Income, Set Off and Carry Forward of Losses (8 Hours)

Income of other person includible in Assessee's Total Income, Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.

Unit 5: Deductions u/s 80. (8 Hours)

Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U.

Unit 6: Assessment of Individuals.**(8 Hours)**

Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability. Alternate Minimum Tax u/s 115JC TO 115JF.

Books for Reference:

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
5. T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
6. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
7. E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
8. Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

B. Com. – Semester IV

Group II Elective1

Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association(IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association(UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for study and reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com – Semester IV

Group II Elective 2

EVENT MANAGEMENT

OBJECTIVE:

- To provide students with a conceptual framework of Event Management
- Learn about Event Services
- Conducting Event and Managing Public Relations

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hours

Event – meaning; event management- need - analysis of event, scope of event, decision makers- event manager, technical staff- establishing of policies & procedure- developing record keeping systems.

Unit: 2-EVENT MANAGEMENT PROCEDURE

10 Hours

Principles for holding an event, general details, permissions- policies, government and local authorities, - phonographic performance license, utilities- ambulance, catering, electricity, water, taxes applicable; precautions to be taken on managing an event.

Unit: 3-CONDUCT OF AN EVENT

10 Hours

Preparing a planning schedule, assigning responsibility, communication and budget of event- checklist, computer aided event management– roles & responsibilities of event managers for different events. Corporate events; planning of corporate event, job responsibility of corporate events organizer, arrangements, budgeting, safety of guests and participants, creating blue print, need for entertainment in corporate events and reporting.

Skill Development

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
- Preparing Budget for conduct of National level intercollegiate sports events.
- Preparation of Event Plan for College day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest.

Book References:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, Vikas Book House.
3. Anne Stephen – Event Management, Himalaya Publishing House.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

B. Com – Semester IV

Group II elective 3 Personal Tax Planning

Objective:

- Enable learners to assess income tax on individual income
- Offer knowledge on tax saving avenues under Income Tax Law

Unit 1: Assessment of income of individuals (10 Hours)

Income from Salary, Rental income, Business / Professional income, capital gains, other sources. Illustrations.

Unit 2: Assessment of Tax of individuals (10 Hours)

Investments, savings, payments and incomes deductible while computing taxable income;

Income Tax rates applicable to individuals including Senior Citizens and Super Senior Citizens. Illustrations on computation of Taxable income and income tax payable

Unit 3: Filing of IT Returns (10 Hours)

IT returns by individuals, Due dates of return, PAN, Assessment Procedure.

Books for Reference:

- 1 Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 3 Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 4 B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- 5 T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- 6 H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana

B. Com ACCA– Semester V
Corporate Reporting - II

Group I Core 1

Course objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Reporting of financial performance
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures
- Foreign transactions & entities

Unit 1: Reporting Financial Instruments

12 HRS

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)

Unit 2: Group Financial Statements

12 HRS

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates

Unit 3: Changes in Group Structure

12 HRS

Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts– accounting for acquisition in stages – disposal of entities with or without loss of control

Unit 4: Foreign Transactions & Entities**12 HRS**

Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities

Unit 5: Current Developments**12 HRS**

Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting.

Books for Reference:

1. Andrew Higson, Corporate Financial Reporting, Sage Publishing
2. Everingham G K, Corporate Reporting, 2004, Jutat & Co Ltd.
3. David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd edition, 2013, Wiley
4. Tim Sutton, Corporate Financial Accounting Reporting, 2nd edition, 2004, Financial Times Management
5. Soner Gokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
6. M.P. Vijay Kumar, First Lessons in Financial Reporting, 2017, Snow White
7. Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, 2014, S. Chand
8. Lawrence Revsine, Financial Reporting and Analysis, 5th edition, 2010, McGraw Hill Education
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com ACCA– Semester V
INTERNATIONAL BUSINESS

Group I Core 2

Objectives

- To study the international trade and business variables in economies
- To understand India's composition and direction of foreign trade.
- To provide a framework for consistent reasoning about International flows of goods, factors of production.

Pedagogy

This course consists of class room lectures, case analysis, group discussions, seminars and assignments

Unit1: Theories of International Trade (10 Hours)

The nature of International Trade-Concept and Importance of International Trade - Scope of International Economics. Characteristics of International Trade. The classical Theory of International Trade- Haberlers Opportunity Cost Theory of International Trade- Heckscher- Ohlin Theory of International Trade, Stolpher Samuelson theory.

Unit 2: Foreign Trade and International Financial Markets (10 Hours)

Introduction-Procedure and Documentation of Import and Export Trade; Factoring – meaning, types, functions and process; International Capital movement-Types. Globalization of Financial Markets- Euro Dollar Market. Euro Bond market-Growth, Types of Bonds. Equity Markets-ADRs and GDRs.

Unit 3; Trade Policy and Trade Barriers (10 Hours)

Free Trade: Meaning, Advantages and Disadvantages. Protection: Meaning, Arguments for and Against. Tariffs: Types and Effects. Quotas: Types and Effects. Exchange Control: Objectives and Methods

Unit 4: Balance of Payments (10 Hours)

Meaning and significance; Structure of Balance of Payments, Disequilibrium in BOP- Causes of Disequilibrium-Methods of Correcting Disequilibrium since 1991.

Unit 5: Foreign Capital and Trade in India (10 Hours)

Foreign Capital in India; Latest reforms related to Foreign capital in India: Conceptual frame work of MNC's - MNC's and host and home country relations. Role of MNC's in India; International Liquidity – concept, importance, problems and measures.

Unit 6: Economic Integration and WTO

(10 Hours)

Regional Economic Co-operation: Types and Rationale of Regional Economic Groups.
Economic Integration-Meaning, Different forms of Economic integration –Theory of
Customs Union –European Union, NAFTA, ASEAN, SAFTA and other groupings

Books for reference

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publication, New Delhi
2. Ashwathappa, International Business, 2nd Edition, Tata McGraw Hill
3. D.M.Mithani, International Economics, Himalaya Publication, New Delhi
4. M.L.Jhingan, International Economics, Vrinda Publications, New Delhi
5. Charles.W.L, Arun.k.Jain International Business- McGraw-Hill
6. BhalaV.K,Shiva Ramu.S, International Business Environment- Anmol Publications Pvt. Ltd.
7. P.Subba Rao, International Business, 2nd revised Edition- Himalaya Publication, New Delhi
8. Stevan Husted, Michael Melvin, International Economics, Pearson Publication
9. Daniels and Sullivsn, International Business, 11th Edition- Pearson Publication.
10. Salvatore-International Economics-8th Edition
11. JagdishBhagwati, T.N. Srinivasan: Lectures on International Trade, MIT Press
12. W.M.Corden Trade Policy and Welfare, Clarendon Oxford.
13. Handbook of Development, Trade & WTO: World Bank Publication.
14. Paul Krugman and Maurice Obstfeld: International Economics, 10th Edition: Pearson
15. Levi, Maurice: International Finance, McGraw Hill Inc., New York, 1996
16. Madura, Jeff : International Financial Management, 12th Edition, Cengage Learning 23
17. Shapiro, Allen C., Multinational Financial Management, Prentice Hall India Pvt Ltd., New Delhi, 1995.
18. Apte, P. G., Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.

B. Com ACCA Semester V

Group I Core 3 (ACCA)

Advanced Performance Management – I

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Unit 1: Strategic Planning and Control Mechanism

12 HRS

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

Unit 2: Development and Assessment of Performance Hierarchy

12 HRS

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

Unit 3: External Influences on an Organisation

12 HRS

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

Unit 4: Changes in Business Structure and Performance Management

12 HRS

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using McKinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

Unit 5: Designing Management Information Systems

12 HRS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports.

Books for Reference:

1. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
2. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
3. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
4. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
5. Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
6. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
7. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
8. ACCA Study Material, BECKER, KAPLAN and BPP

B. Com ACCA – Semester V

Group I Core 4

BUSINESS LAW

Objectives

1. To familiarize the students to understand the concept of Business Law
2. To understand Rules and Regulations associated with it.
3. To practically apply legal rules in business
4. To recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classroom lecture, interaction, assignment, case study analysis, group discussion, PPT and seminar.

Unit 1: CONCEPT OF LAW

(10 Hours)

Meaning & Definition of Law – Branches of Law – Sources of Law – Business Law, Indian Contract Act, 1872 -- Definition of Contract – Consensus Ad Idem– Nature of the Act - Legal Rules of a valid Contract – Classification of Contracts – According to enforceability, mode of creation and performance. Sale of Goods Act, 1930 – Classification of Goods - Effects of Destruction of subject matter – Contract of sale – Essentials – Distinction between Sale and Agreement to sell.

Unit 2: OFFER AND ACCEPTANCE

(10 Hours)

Introduction – Definition of Offer – Essentials and Legal Rules for a valid offer- Specific offer and General offer. Definition of Acceptance – Essentials and Legal rules for a valid acceptance.

Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Communication of Revocation – Lapse of offer – Tender and its Acceptance – Cross Offers – Future Contracts. Standardized Forms of Contracts contained in Printed Documents – Legal rules relating to Standardized contracts.

Unit 3: CONSIDERATION AND CONTRACTUAL CAPACITY

(10 Hours)

Meaning and definition – Essentials and Legal Rules for a Valid Consideration – Legality of Agreement without Consideration – Privity of contract, exceptions to the rule of Privity or Stranger to contract. Capacity of Contract – Persons Competent to contract – Minors – nature and effects of Minor's Agreements – Doctrine of Restitution – Minors Liability for necessities. Persons of Unsound Mind – Agreement by persons of Unsound Mind – Persons Disqualified by Law.

Unit 4: FREE CONSENT AND LAWFUL OBJECT

(10 Hours)

Introduction – Consent – Free consent – Coercion – Effect of Coercion – Duress – Coercion Vs Duress – Undue Influence – Presumption of Undue Influence – Effect – Burden of proof – Rebutting the presumption – Coercion Vs Undue Influence – Fraud –

Essentials – Silence as fraud – Uberrimae Fidei – consequences of Fraud – Misrepresentation – Essentials – Effect of misrepresentation – Fraud Vs Misrepresentation – Losing the Right of Rescission – Mistake – Bilateral – Unilateral – Mistake of Law. Lawful Object – meaning - doctrine of Public Policy – Agreements opposed to public policy. Void Agreements – Uncertain Agreements – Agreements by way of Wager- Effects of wagering agreements.

Unit 5: DISCHARGE OF CONTRACT

(10 Hours)

Performance of Contract – Quasi-Contracts – Modes of Discharging the Contract – Discharge by mutual agreement – Discharge by lapse of time- discharge by operation of law – Doctrine of supervening impossibility – Breach of Contract – Remedies for breach of contract – damages – ordinary, special, nominal, exemplary and liquidated damages and penalty.

Unit 6: RIGHT TO INFORMATION AND CYBER LAW

(10 Hours)

Object of Right to Information Act; what is information, what is Public Authority, Right to information under the Act; fee for seeking information, format of application; The Central Information Commission and State Information Commission. Cyber Laws – introduction – cyber space Vs physical space, scope of cyber laws; components of Cyber Laws in India – Information Technology Act, 2000 – relevant provisions from Indian Penal code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India; transactions to which IT Act shall not be applicable.

Books for reference:

- PPS Gogna, Text Book of Industrial and Business Law, S Chand and Company, New Delhi
- RSN Pillai and Bhagavathi, 2014 – Business Laws, S Chand and Company, New Delhi
- Institute of Chartered Accountants of India, Sahitya Bhavan Publications, Agra
- N. D. Kapoor, Elements of Mercantile Law, S Chand and Company, New Delhi, Revised edition
- K. C. Garg, VK Sareen, Mukesh Sharma, R.C. Chawla, Business Law, Kalyani Publishers, New Delhi Revised edition.
- M.C. Kuchal, Mercantile Law, Vikas Publishing House Pvt Ltd. Revised edition
- Avatar Singh, Mercantile Law, Eastern Book co. Revised edition

B Com ACCA Semester V

Group I Core 5 (ACCA) Advanced Financial Management - I

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganization.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

Unit 1: Role of Senior Financial Advisor

12 HRS

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Unit 2: Finance in Multi-National Organization

12 HRS

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Unit 3: International Corporate Finance

12 HRS

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO – initial coin offering

Unit 4: Mergers & Acquisitions

12 HRS

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover.

Mergers & Acquisitions- Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Unit 5: Business Reorganisation & Financial Reconstruction

12 HRS

Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Books for Reference:

1. Rustagi R R, Fundamentals of Financial Management, 5th edition, 2008, Galgotia Publishing House
2. Maheshwari S N, Financial Management: Principles and Practice, 14th edition, 2014, Vikas Publishing House
3. Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
4. Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
5. Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
6. Kulashresta S, Financial Management, Sahitya Bhavan Publications
7. Pandey I M, Financial Management, Vikas Publishing House
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com ACCA – Semester V

Group I Core 6

Business Taxation

Objectives:

1. To expose the students with corporate taxation in India and assessment procedure thereof.
2. To get an overview of assessment of income of Non-corporate assessees.

Pedagogy: Class room lecture, group discussions, seminars and assignment.

Unit 1: Assessment of HUF

(10 Hours)

Rules relating to assessment of HUF's income; Rates of tax; Computation of total income and Income tax liability. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 2: Assessment of Firms

(10 Hours)

Conditions u/s 184; Interest on capital/ loan and remuneration to partners' allowable u/s 40(b); Computation of total income and income tax liability of firm; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115JC TO 115JF.

Unit 3: Assessment of AOP and BOI

(10 Hours)

Meaning of AOP and BOI; Computation of total income and income tax liability of AOP and BOI.

Unit 4: Assessment of Companies

(10 Hours)

Meaning of domestic company and foreign company; widely held company and closely held company; computation of total income and income tax liability; Book profit and Minimum Alternative Tax u/s 115JB, dividend distribution tax.

Unit 5: Assessment Procedure

(10 Hours)

Permanent Account Number (PAN); Filing the return of income; Types of assessment, Income tax authorities and their powers; TDS u/s 192 and advance tax.

Unit 6: Tax planning

(10 Hours)

Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning

Books for Reference:

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- Bhagavathi Prasad, Income Tax
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning Under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi

B. Com ACCA – Semester VI

Group I Core 1

MODERN BANKING OPERATIONS

Objectives:

The objective of this paper is to enable the students to understand the various concepts of banking, familiarize with modern banking technology and banking regulation.

Learning outcome:

- Students is familiarized in detail the concepts of Banking.
- Understand the legal aspects of Banking Regulation Act.
- Learner become aware about recent developments in banking sector.
- Students gets an overview of the International Banking Management

Pedagogy: Class room lecture, case studies, interaction, assignment and skill development.

Unit 1: Concept of Banking

(12 Hours)

Definition and Meaning of bank and banking. History of Banking-Indian Banking and International Banking. Classification of Banks-Commercial Banks-Investment Banks-Cooperative Banks-Saving Banks-Central Banks-Land development Banks. Functions of banking. Role of Commercial Banks.

Unit 2: Banking Regulation Act, 1949

(12 Hours)

Origin of the Act- Definition of Banking and Banking Company-Main provisions of the Act-Capital Requirement- Management and Control-Accounts and Audit-Powers of RBI- Returns to be submitted-Suspension and Winding up of banking business-Mergers and Acquisition. The Banking Regulation (Amendment) Bill, 2017.

Unit3: Negotiable Instruments

(12 Hours)

Bills of exchange, Promissory note, Cheques- definition, features, types of cheques and types of crossing. Holder and Holder in due course- rights, privileges and differences. Demand drafts and Pay orders- meaning and features. Dishonor of negotiable instruments- meaning and modes of dishonor. Dishonor of Cheque and its legal consequences. Endorsement-meaning, definition, legal provisions regarding endorsements, Rules regarding forms of endorsements and kinds of endorsements.

Unit 4: Modern Banking Products and Services

(12 Hours)

Technological Development in Indian Banking- Core Banking-E Banking-Electronic Clearing services-meaning- RTGS, NEFT, SWIFT -MICR Cheques-ATM- Internet Banking-Mobile Banking and its operation-meaning, advantages. Challenges and trends in M-banking- Tranquated cheque and Electronic Cheque. Retail banking- meaning, scope and problems. KYC Guidelines.

Unit 5: International Banking**(12 Hours)**

Meaning-Functions-Types of International Banking offices- Foreign Trade Financing-Financing of Exports – Financing of Imports-International Payment Systems. International Banking v/s Domestic Banking-International Financial Transactions: Lending and Borrowing across borders. Types of Risk involved in International banking

Books for Reference:

- Dr R Parameswaran and S Natarajan, Indian Banking, S Chand and Company Pvt Ltd (Revised Edition)
- V S P Rao, Bank Management, Discovery Publishing Pvt Ltd (Revised Edition)
- Dr Rakesh Kumar, -Banking and Development of Bank, Surendra Publication, (2012)
- Vasant Desai, Bank Management, Himalaya Publication House (2013)
- E Gordon and K Natarajan, Banking-Theory, Law and Practices, Himalayan Publishing House (2017)
- Clifford Gomez, Banking and Finance- Theory, Law and Practice, PHI Publication (2014)
- Indian Institute of Banking and Finance, International Banking, Macmillan (2011)
- Avadhani BK, International Finance Theory and Practice, Himalaya Publishing House, Bombay (Revised Edition)

B. Com ACCA– Semester VI

Group I Core 2

FOREIGN EXCHANGE MANAGEMENT

Objectives

- To understand the Foreign Exchange Department of a Bank in facilitating the foreign trade.
- To know the role of government in solving problems of International Business

Pedagogy: Class room lectures, case analysis, group discussions, seminars and assignments

Unit 1: Foreign exchange market

(10 Hours)

Meaning and Functions-Evolution of Foreign Exchange Market and Foreign Exchange System-Foreign trading volume-Foreign Exchange Trading locations-Details about Major traded currencies. Determination of Exchange Rates - Causes of Fluctuations in the Exchange Rates-Fixed and Flexible exchange rates-Theories of Exchange Rate - Purchasing Power Parity Theory – Balance of Payment Theory – Interest Rate Parity theory; International Fisher Effect.

Unit 2: Foreign Exchange Department of a Bank

(10 Hours)

Organization and Functions-Correspondent Banking- Nostro, Vostro and Loro Account.NRI Accounts-Types of NRI Accounts, Handling of NRI Accounts.

Unit 3: Players in foreign exchange market.

(10 Hours)

Participants in forex market-Banks and Financial Institutions, merchant Corporate - Other Customers-speculators and Hedgers - Central Bank. Foreign Exchange Dealer, Makers and Brokers – IMF- historical background and working of IMF; World Bank – framework, objectives and functions. Foreign Exchange Trading and SWIFT

Unit 4: Exchange Arithmetic and Interbank Deals

(10 Hours)

Ready Exchange Rate for Trading and Non-Trading Transactions- Buying Rates- TT Buying and Bill Buying Rate- Selling Rates- TT Selling and Bill Selling Rates. Cross Rates. Forward Rates –Forward Exchange Contracts and formalities. Inter- Bank Deals-Cover Deals-Swap Deals and Arbitrage Operations, currency options- types- intrinsic value, pay off profiles on future and options, interest swap, currency swaps, Caps, floors and collars.

Unit 5: Regulation of Foreign Exchange Market (10 Hours)

FERA – background, reasons for removal of FERA, Provisions and sections of Foreign Exchange Management Act (FEMA)

Unit 6: Introduction to Indian Foreign Exchange Market (10 Hours)

Foreign Exchange Market in India- A Historical Perspective, convertibility of currency – current account and capital account – Tarapore Committee Report; Pre-liberalization, Exchange Rate Regime in India. Different dimensions of Foreign Exchange in Indian context.

Books for Reference

- Yadav, Surendra.S, P.K. Jain and Max Peyrad, Foreign Exchange Markets – McMillan, New Delhi.
- H L Bhatia, Public Finance, Vikas Publishing House, New Delhi
- M L Seth, Money, Banking, International Trade and Public Finance, Agarwal Education Publication, Agra
- Balla V.K, International Financial Management, Anmol Publications-New-Delhi
- Chaudhary B K, Financing of Foreign Trade and Foreign Exchange
- C, Jeevanandan (2014), Foreign Exchange and Risk Management
- Deepak Tondon, Foreign Exchange Management and Business Strategy
- C, Jeevanandan (2012), Foreign Exchange Practice, Concepts and Control
- R.R.Beedu, Foreign Exchange and Risk Management, Revised Edition
- C, Jeevanandan (2014), A brief Course on Foreign Exchange Arithmetic
- Case, Karl E. & Ray C. Fair, Principles of Economics, Pearson Education, Inc., 8 th edition, 2007
- Lipsey and Chrystal, Economics, 11th edition
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics, 6th edition
- Lipsey, Richard George, and Kenneth Alec Chrystal. Economics. Oxford: Oxford University Press.
- Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi. 6. Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
- Viswanathan, Suresh T, Law and Practice of Competition Act, 2002. Bharat Law House.

B. Com ACCA – Semester VI

Group I Core 3

Advanced Financial Management – II

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques & estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

Unit 1: Advanced Investment Appraisal Techniques

12 HRS

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

Unit 2: Cost of Capital

12 HRS

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management

Unit 3: International Project Appraisal

12 HRS

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Unit 4: Advanced Risk Management

12 HRS

Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging.*

Unit 5: Interest Rate Risk Management

12 HRS

Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)-interest rate collars are examinable

Books for Reference:

1. Rustagi R R, Fundamentals of Financial Management, 5th edition, 2008, Galgotia Publishing House
2. Maheshwari S N, Financial Management: Principles and Practice, 14th edition, 2014, Vikas Publishing House
3. Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
4. Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
5. Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
6. Kulashresta S, Financial Management, Sahitya Bhavan Publications
7. Pandey I M, Financial Management, Vikas Publishing House
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B. Com – Semester - VI
Corporate Law and Governance

Group I Core 4

Objectives:

- To understand the concept of Corporate Law
- To understand the legal provisions associated with the Companies Act 2013.
- To have an overview of the formation of the company
- To understand the practical application of corporate law in companies.

Unit 1: Introduction to Company (10 hours)

Companies Act 2013 – an overview. Joint Stock Company - Meaning, definition and characteristics. Corporate personality and lifting of Corporate Veil. Kinds of companies. Formation of a company – procedure for registration. Documents to be filed with the registrar – Memorandum of Association and Articles of Association. Doctrine of ultra vires – memorandum and articles. Doctrine of constructive notice and Doctrine of Indoor Management – exceptions. Prospectus – meaning, importance and contents and types.

Unit 2: Membership of a Company and Management (10 hours)

Member of a Company – Definition, difference between member and shareholder. Who can be a member – modes of acquiring membership; Rights and liabilities, termination of membership. Company Management – Company Secretary – Meaning, definition and legal provisions governing appointment and dismissal. Directors – Meaning, definition, qualification and disqualification, duties and liabilities. Key Managerial Personnel under the companies act – 2103 – CEO & CFO – appointment, duties and liabilities.

Unit 3: Company Meetings and Statutory Authorities (10 hours)

Meetings in a Company – Requisites of a valid meeting. Kinds of company meetings – Legal provisions to hold Shareholders' meeting, Directors meeting and Creditors meetings. Authorities under the companies act 2013 – Registrar of companies and Regional directors – duties and powers. National Financial Reporting Authority (NFRA) – Functions and powers. National Company Law Tribunal and National Company Law Appellate Tribunal – Functions and Powers. Special Courts – Mediation and conciliation penal (Section 442)

Unit 4: Winding up of Companies**(10 hours)**

Meaning of winding up, Modes of winding up – Tribunal – Circumstances, Powers, Company liquidators – removal and replacement of liquidators, Liquidators report, Settlement of list of contributories and application of assets, powers and duties. Voluntary winding up – Circumstances, declaration of insolvency, meeting of creditors, powers and duties of liquidator in voluntary winding up, process of voluntary winding up.

Unit 5: Corporate Governance**(10 hours)**

Corporate governance- Definition, Scope, drivers of good corporate governance, Governance of private companies – Family controlled companies, Hedge funds, Private equity firms. Governance of Joint Ventures – NGO's and Non-profit corporate entities. Governance of Partnerships and Limited Liability partnerships. Case studies – Long Term Capital Management, The Blackstone Group, Tetronic Riches Ltd., Arthur Andersen Accounting Firm, Enron Corporation.

Unit 6: Corporate Social Responsibility (CSR)**(10 hours)**

CSR – meaning, strategies and policies, Nature of CSR activities, Benefits of CSR activities, Evaluation of CSR projects. Social, Environmental and Economic Responsibilities of business – National Voluntary guidelines. Case studies: Coca Cola, Walmart, Apple and Cannon.

Books for reference:

1. N.D. Kapoor – Elements of Company Law, Sulthan Chand and Sons
2. Avtar Singh, Company Law – 2013, Eastern Book Company, Lucknow
3. Company Law - Taxman Publications
4. Bob Tricker, Corporate Governance – Principles, Policies and Practices, Orxford University Press, 2008
5. Satheesh Kumar, Corporate Governance – Oxford University Press, 2012
6. Taxmann's, Corporate Laws, Taxman Publications(P) Ltd., 201

B. Com ACCA Semester VI

Group I Core 5

Advanced Performance Management – II

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Unit 1: Performance Measurement in Private Sector

12 HRS

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

Unit 2: Divisional Performance & Transfer Pricing

12 HRS

Evaluation of performance in divisional organization – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

Unit 3: Performance Management Systems (PMS)

12 HRS

Components of a PMS - Developing PMS in context of an organization – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system- Cloud technology- Knowledge management and customer relationship management systems

Unit 4: Performance Measurement in Not-for-Profit Organizations (NFP)

12 HRS

Assess diversity of performance objectives in NFP organization – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

Unit 5: Alternative Views of Performance Management

12 HRS

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

Books for Reference:

1. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
2. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
3. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
4. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
5. Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
6. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
7. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
8. ACCA Study Material, BECKER, KAPLAN and BPP

B. Com ACCA Semester VI

Group I Core 6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives:

- To help the students understand the conceptual framework of security
- To help the students to understand the risk involved in security market
- To study fundamental and technical analysis by the investor
- To understand various aspects of share and bond valuation

Pedagogy: Class room lecture, group discussion, seminar and assignment, problem solving

Syllabus

Unit 1: Portfolio Management Framework 10 hours

Concept of security and portfolio, Meaning of security analysis and portfolio management, investment avenues/alternatives. Portfolio Management-Specification of investment objectives, selection of asset mix, formulation of portfolio strategy, selection of securities, portfolio execution, portfolio revision and performance evaluation.

Unit 2: Stock market (10 Hours)

Meaning of securities market, primary market and secondary market- OTCEI, BSE and NSE (in brief), trading settlement, buying and selling of shares, stock market quotation and indices, government securities market, corporate debt market, money market and role of SEBI, Investor Vs Speculators, Speculators-Bulls, Bears and arbitrage, Speculative activities-Rigging, Cornering, Wash sales, Dividend stripping, bonus stripping and online trading

Unit 3: Risk and Returns (10 Hours)

Meaning of risk and return, measuring expected return and risk, quantifying portfolio return and risk-average return, variance standard deviation, correlation coefficient, covariance, types of risk-systematic and unsystematic, concept of beta and its measurement. The benefits of diversification. Markowitz model and its limitations. , Sharpe's single index model. (Theory and problem)

Unit 4: Fundamental and Technical analysis (10 Hours)

Introduction- Fundamental analysis-Economic analysis-Industry analysis-company analysis; Technical analysis-basic premises, charting techniques, Dow theory, Elliot Wave theory, differences between fundamental and technical analysis.

Unit 5: Asset pricing theories (10 Hours)

Capital asset pricing model (CAPM), basic assumptions ,capital market line, security market line, differences between capital market line and security market line, inputs required for applying CAPM, Identifying underpriced or overpriced security using CAPM, Arbitrage pricing theory –law of one price ,arbitrage pricing one factor ,two factor arbitrage pricing multifactor arbitrage pricing.(Theory)

Unit 6: Derivatives**(10 Hours)**

Meaning of derivatives, derivative instruments-forwards, futures, options and swaps(features and differences), Types of options-call option, put option, American and European options. Calculation of profit or loss from futures and options contract (Theory and problems), Commodity market - concept only

Books for reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH Publication
2. Kevin, Portfolio Management, PHI publication
3. Fisher and Jordon, Securities Analysis and Portfolio management, PHI Publication
4. Jack Clarks and Richard Taylor, Theory and Practice of Investments, Schaum's outline series, TMH publication
5. Baruva, Verma and Raghunathan, Portfolio management, TMH Publication
6. Punithavathy Pandian, Securities Analysis and Portfolio management, Vikas Publication
7. Preethi Singh, Securities Analysis and Portfolio Management
8. Bodie Kane & Marcus, Essentials of Investments, Himalaya Publication
9. Fischer and Ronald J. Jordon, Securities Analysis and Portfolio management, Pearson Publication

End Semester Examinations - Question Paper Pattern

Section A:

Answer **any five** questions out of seven, carrying two marks each. (5*2 = 10)
(Question Numbers 1 to 7)

Section B:

Answer **any four** questions out of six, carrying 12 marks each. (4*12 = 48)
(Question Numbers 8 to 13)

Section C:

Answer **any two** questions out of three, carrying 16 marks each. (2*16 = 32)
(Question Numbers 14 to 16)

Section D:

Answer one **Compulsory** question / Case Study. (1*10 = 10)
(Question Number 17)

Total Marks: 100

Mode of Assessment:

Continuous Internal Assessment

(Consists of assignments, seminar presentation,
Tests, attendance and class participation)

: **20% Weightage**

End Semester Examination:

: **80% Weightage**

**Amendment to 2017 – 18 onwards Scheme, for 2018-21 B Com
(ACCA integrated) Batch V and VI Semesters only**

V Semester B Com ACCA (20-21 only)

Existing	IA	Exa m	Tot al	Cre dit s	Ho urs	Proposed	IA	Exa m	Tot al	Cre dit s	Ho urs
Corporate Accounting – I	20	80	100	2	4	Advanced Performance Management – I (APM – I)	20	80	100	2	4
International Business	20	80	100	2	4	No change	20	80	100	2	4
Principles and Practice of Auditing Business Analysis (SBL – II)	20	80	100	2	4	No change	20	80	100	2	4
Business Law	20	80	100	2	4	No change	20	80	100	2	4
Management Accounting Advanced Financial Management (AFM)	20	80	100	2	4	Advanced Financial Management – I (AFM – I)	20	80	100	2	4
Optional Paper – I: SAPM-I	30	120	150	3	4	No change	30	120	150	3	4
Optional Paper – II: Business Taxation-I	30	120	150	3	4	No change	30	120	150	3	4
Total			800	16	28	Total			800	16	28

VI Semester B Com ACCA (20-21 only)

Existing	IA	Exam	Total	Credits	Hours	Proposed	IA	Exam	Total	Credits	Hours
Corporate accounting - II	20	80	100	2	4	Advanced Financial Management – II (AFM – II)	20	80	100	2	4
Foreign Exchange Management	20	80	100	2	4	No change	20	80	100	2	4
Investment Management	20	80	100	2	4	No change	20	80	100	2	4
Corporate Law and Governance	20	80	100	2	4	No change	20	80	100	2	4
Strategic Financial Management Corporate Reporting (SBR)	20	80	100	2	4	No change	20	80	100	2	4
Project OR Entrepreneurship Advanced Performance Management (APM)	20	80	100	2	4	Advanced Performance Management – II (APM – II)	20	80	100	2	4
Optional Paper – III	30	120	150	3	4	No change	30	120	150	3	4
Optional Paper – IV	30	120	150	3	4	No change	30	120	150	3	4
Total			900	18	32	Total			900	18	32

B. Com ACCA Semester V

(20-21 only)

Advanced Performance Management – I

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Unit 1: Strategic Planning and Control Mechanism

10 HRS

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

Unit 2: Development and Assessment of Performance Hierarchy

10 HRS

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

Unit 3: External Influences on an Organisation

10 HRS

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

Unit 4: Changes in Business Structure and Performance Management

10 HRS

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using McKinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

Unit 5: Designing Management Information Systems

10 HRS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports.

Books for Reference:

9. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
10. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
11. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
12. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
13. Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
14. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
15. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
16. Advanced Performance Management (APM), KAPLAN Financial Ltd – 2018
17. Advanced Performance Management (APM), Beckers Professional Education Ltd – 2017
18. Advanced Performance Management (APM), BPP Learning Media - 2019

B. Com ACCA Semester V

(20-21 only)

Advanced Financial Management – I

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganization.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

Unit 1: Role of Senior Financial Advisor

10 HRS

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Unit 2: Finance in Multi-National Organization

10 HRS

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Unit 3: International Corporate Finance

10 HRS

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO – initial coin offering

Unit 4: Mergers & Acquisitions**10 HRS**

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. Mergers & Acquisitions- Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Unit5: Business Reorganisation & Financial Reconstruction**10 HRS**

Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Books for Reference:

10. Rustagi R R, Fundamentals of Financial Management, 5th edition, 2008, Galgotia Publishing House
11. Maheshwari S N, Financial Management: Principles and Practice, 14th edition, 2014, Vikas Publishing House
12. Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
13. Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
14. Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
15. Kulashresta S, Financial Management, Sahitya Bhavan Publications
16. Pandey I M, Financial Management, Vikas Publishing House
17. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI
18. Advanced Financial Management (AFM), KAPLAN Financial Ltd – 2018
19. Advanced Financial Management (AFM), Beckers Professional Education Ltd – 2017
20. Advanced Financial Management (AFM), BPP Learning Media - 2019

B. Com ACCA Semester VI

(20-21 only)

Advanced Financial Management - II

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques& estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

Unit 1: Advanced Investment Appraisal Techniques

10 HRS

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

Unit 2: Cost of Capital

10 HRS

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management

Unit 3: International Project Appraisal

10 HRS

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Unit 4: Advanced Risk Management

10 HRS

Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency

fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging .*

Unit 5: Interest Rate Risk Management

10 HRS

Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)-interest rate collars are examinable

Books for Reference:

1. Rustagi R R, Fundamentals of Financial Management, 5th edition, 2008, Galgotia Publishing House
2. Maheshwari S N, Financial Management: Principles and Practice, 14th edition, 2014, Vikas Publishing House
3. Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
4. Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
5. Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
6. Kulashresta S, Financial Management, Sahitya Bhavan Publications
7. Pandey I M, Financial Management, Vikas Publishing House
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI
9. Advanced Financial Management (AFM), KAPLAN Financial Ltd – 2018
10. Advanced Financial Management (AFM), Beckers Professional Education Ltd – 2017
11. Advanced Financial Management (AFM), BPP Learning Media - 2019

B. Com ACCA Semester VI

(20-21 only)

Advanced Performance Management – II

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Unit 1: Performance Measurement in Private Sector

10 HRS

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

Unit 2: Divisional Performance & Transfer Pricing

10 HRS

Evaluation of performance in divisional organization – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

Unit 3: Performance Management Systems (PMS)

10 HRS

Components of a PMS - Developing PMS in context of an organization – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system- Cloud technology- Knowledge management and customer relationship management systems

Unit 4: Performance Measurement in Not-for-Profit Organizations (NFP) 10 HRS

Assess diversity of performance objectives in NFP organization – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

Unit 5: Alternative Views of Performance Management

10 HRS

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

Books for Reference:

9. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
10. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
11. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
12. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
13. Jawahar Lal and Seema Srivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
14. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
15. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
16. Advanced Performance Management (APM), KAPLAN Financial Ltd – 2018
17. Advanced Performance Management (APM), Beckers Professional Education Ltd – 2017
18. Advanced Performance Management (APM), BPP Learning Media - 2019



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
B.COM - VOCATIONAL

CHOICE BASED CREDIT SYSTEM

(2020 – 21 ONWARDS)

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(ಸ್ವಾಯತ್ತ)

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ST ALOYSIUS COLLEGE

(Autonomous)

P.B.No.720

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Re-accredited by NAAC with 'A' Grade - CGPA 3.62

Recognised by UGC as "College with Potential for Excellence"

College with 'STAR STATUS' conferred by DBT, Government of India

3rd Rank in "Swacch Campus" Scheme, by MHRD, Govt of India

Date: 25-06-2020

NOTIFICATION

Sub: Syllabus of **B.Com. (VOCATIONAL)** under Choice Based Credit System.

Ref: 1. Decision of the Academic Council meeting held on 09-06-2020 vide Agenda No: 22(2020-21)
2. Office Notification dated 25-06-2020

Pursuant to the above, the structure and the syllabus of **B.Com. (VOCATIONAL)** under Choice Based Credit System which was approved by the Academic Council at its meeting held on 09-06-2020 is hereby notified for implementation with effect from the academic year **2020-21**.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

Objectives of Revision:

In the current context of changing business situations and opportunities in the globalized world to impart relevant course curriculum to students, the Department of Commerce offers specialized courses in commerce to cater to these challenges. This B. Com (Vocational) programme is to those aspiring students who intend to pursue professional carrier in Chartered Accountancy, Cost Accountancy, Company Secretary, Financial Analysis and similar other qualification. The Curriculum framework and content of this programme would facilitate students to conveniently pursue CA, ICWA, CS etc. The programme enables students to have sound fundamental knowledge of Accounting, Taxation, Law, Financial Reporting, Risk Management, Corporate Governance, Business Ethics, Management Accounting, Auditing, Cost Accounting and Finance. The highlight of the programme lies in UpToDate curriculum and innovative teaching practices. This course is challenging and yet very rewarding to students with higher career aspirations. The Programme Structure and Course curriculum is given below:

CBCS – B Com. (CA integrated) Degree Programme 2020 – 21 Onwards

I Semester

	Particulars		Instruction Hours. per week	Exam Duration	Marks			Credits	
					IA	Exam	Total		
Group I (4 core courses)	G 361.1	Fundamentals of Accounting -I	6	3	30	120	150	3	
	G 362.1	Business Economics	4	3	20	80	100	2	
	G 363.1	Business Statistics - I	4	3	20	80	100	2	
	G 364.1	Business Laws	6	3	30	120	150	3	
Group II Electives (1 elective to be chosen)	G 306.1E	Human Resource Management – I	2	2	10	40	50	1	
	G 307.1E	Tourism Management							
	G 308.1E	Shipping & Port Management – I							
	G 309.1E	Insurance – I							
	G 310.1E	Logistics & Supply Chain Management –I							
	G 313.1E	Fundamentals of Mathematics							
Group III Foundation Courses	Foundation Languages:								
	G 335.1a	English	4	3	20	80	100	2	
		Language	4	3	20	80	100	2	
	G 701.1	Elective Foundation: Indian Constitution & Value Education	2	2	10	40	50	1	
Group IV	EC & CC		2	-	50	-	50	1	
Total Marks and Credits								850	17

CBCS – B Com. (CA integrated) Degree Programme 2020 – 21 Onwards

II Semester

	Particulars		Instruction Hours. per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 361.2	Fundamentals of Accounting - II	6	3	30	120	150	3
	G 362.2	Business & Commercial Knowledge	6	3	30	120	150	3
	G 363.2	Business Statistics - II	4	3	20	80	100	2
	G 364.2	Business Mathematics	4	3	20	80	100	2
Group II Electives (1 elective to be chosen)	G 306.2E	Human Resource Management – II	2	2	10	40	50	1
	G 307.2E	Tourism Operations						
	G 308.2E	Shipping & Port Management – II						
	G 309.2E	Insurance – II						
	G 310.2E	Logistics & Supply Chain Management – II						
	G 312.2E	Logical Reasoning						
Group III Foundation Courses	Foundation Languages:							
	G 335.2a	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.2	Elective Foundation: Environmental Science & Value Education	2	2	10	40	50	1
Group IV	EC & CC		2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. (CA integrated) Degree Programme 2020 – 21 Onwards

III Semester

	Particulars		Instruction Hours. per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 361.3	Financial Accounting – I	6	3	30	120	150	3
	G 362.3	Corporate Law	4	3	20	80	100	2
	G 363.3	Income Tax - I	4	3	20	80	100	2
	G 364.3	Cost & Management Accounting – I	6	3	30	120	150	3
Group II Electives (1 elective to be chosen)	G 306.3E	Entrepreneurship	2	2	10	40	50	1
	G 307.3E	Soft Skills Training and Development						
	G 308.3E	Stock Market Operations						
	G 309.3E	Consumer protection						
	G 310.3E	Advertising						
	G 311.3E	Retail Management						
	G 312.3E	Fundamentals of GST						
Group III Foundation Courses	Foundation Languages:							
	G 335.3	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 701.3	Elective Foundation: Human Rights & Value Education	2	2	10	40	50	1
Group IV	EC & CC		2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. (CA integrated) Degree Programme 2020 – 21 Onwards

IV Semester

	Particulars		Instruction Hours. per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (4 core courses)	G 361.4	Financial Accounting – II	6	3	30	120	150	3
	G 362.4	Allied Business Laws	4	3	20	80	100	2
	G 363.4	Income Tax – II	4	3	20	80	100	2
	G 364.4	Cost & Management Accounting – II	6	3	30	120	150	3
Group II Electives) Inter- disciplinary	G 306.4E	Tourism Management	2	2	10	40	50	1
	G 307.4E	Event Management						
	G 308.4E	Personal Tax Planning						
Group III Foundation Courses	Foundation Languages:							
	G 335.4	English	4	3	20	80	100	2
		Language	4	3	20	80	100	2
	G 702.4	Elective Foundation: Gender Equity & Value Education	2	2	10	40	50	1
Group IV	EC & CC		2	-	50	-	50	1
Total Marks and Credits							850	17

CBCS – B Com. (CA integrated) Degree Programme 2020 – 21 Onwards

V Semester

	Particulars		Instruction Hours. per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (6 core courses)	G 361.5	Advanced Accounting- I	5	3	30	120	150	3
	G 362.5	Economics for Finance	5	3	30	120	150	3
	G 363.5	Auditing and Assurance – I	5	3	30	120	150	3
	G 364.5	Strategic Management	5	3	30	120	150	3
	G 365.5	Financial Management - I	5	3	30	120	150	3
	G 366.5	Accounting Standards	5	3	30	120	150	3
Total Marks and Credits							900	18

VI semester

	Particulars		Instruction Hours per week	Exam Duration	Marks			Credits
					IA	Exam	Total	
Group I (6 core courses)	G 361.6	Advanced Accounting – II	5	3	30	120	150	3
	G 362.6	International Taxation	5	3	30	120	150	3
	G 363.6	Strategic Financial Management	5	3	30	120	150	3
	G 364.6	Financial Management – II	5	3	30	120	150	3
	G 365.6	Auditing and Assurance - II	5	3	30	120	150	3
	G 366.6	Enterprise Information Systems	5	3	30	120	150	3
Total Marks and Credits							900	18

Total Credits of all six Semesters: 104

Amendment proposed to the ongoing B. Com (Voc) 2018-21 and 2019-22 Batches

Semester VI (2018-21 Batch)

Existing	Credits	Hours	Proposed	Credits	Hours
Financial Reporting	3	6	No Change	3	6
International Taxation	2	4	No Change	2	4
Organizational Behaviour	2	4	No Change	2	4
Strategic Financial Management	2	4	No Change	2	4
Operations Research	2	4	Financial Management - II	2	4
Banking Theory & Practice	2	4	No Change	2	4
Investment Management	2	4	No Change	2	4
Project / Entrepreneurship	3	4	No Change	3	4

Semester VI (2019-22 Batch)

Existing	Credits	Hours	Proposed	Credits	Hours
Financial Reporting	3	5	No Change	3	5
International Taxation	3	5	No Change	3	5
Strategic Financial Management	3	5	No Change	3	5
Operations Research	3	5	Financial Management – II	3	5
Auditing and Assurance	3	5	No Change	3	5
Investment Management	3	5	No Change	3	5

B. COM (P) – SEMESTER I
Group I Core 1 FUNDAMENTALS OF ACCOUNTING - I

Objectives:

- To acquaint students with the basic knowledge of accounting concepts and conventions
- To understand the evolution and importance of accounting standards
- To understand the preparation of annual accounts of proprietary and professional concern

Pedagogy: Classroom lecture, problem solving, assignment and skill development.

- 1. Theoretical Framework 10 Hours**
Meaning and Scope of accounting- Accounting Concepts, Principles and Conventions; Accounting terminology – Glossary - Capital and revenue expenditure - Capital and revenue receipts, Contingent assets and contingent liabilities – Accounting Policies - Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates - Accounting Standards – Concepts and Objectives, Indian Accounting Standards – Concepts and Objectives.
- 2. Accounting Process 10 Hours**
Books of Accounts - Preparation of Trial Balance - Rectification of Errors
- 3. Bank Reconciliation Statement 10 Hours**
Introduction - Reasons - Preparation of bank reconciliation statement
- 4. Inventories 10 Hours**
Cost of inventory - Net realizable value - Basis and technique of inventory valuation and record keeping
- 5. Concept and Accounting of Depreciation 10 Hours**
Concepts - Methods of computation and accounting treatment of depreciation; Change in depreciation methods – **(Excluding Sinking Fund method)**
- 6. Accounting for Special Transactions 25 Hours**
Bills of Exchange and Promissory Notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills
Sale of Goods on approval or return basis - Meaning of goods sent on approval or return basis and accounting treatment
Consignments - Meaning and Features of consignment business - Difference between sale and consignment - Accounting treatments for consignment transactions and events in the books of consignor and consignee

Books for Reference:

- Accounting: Text and cases - Anthony, R.N. Hawkins, and Merchant (McGraw Hill Education, 1995)
- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Financial Accounting - Jain & Narang (Kalyani publishers, 2002)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

B. COM (P) – SEMESTER I

Group I Core 2

BUSINESS ECONOMICS

Course Objectives:

- To acquaint with the basic knowledge on the concept of business economics
- To understand the consumer behavior in different market situations
- To understand market structure and demand analysis

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

- 1. Introduction to Business Economics** **10 Hours**
Meaning and scope of Business Economics; Basic Problems of an Economy and Role of Price Mechanism.
- 2. Theory of Demand and Supply** **8 Hours**
Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity; Theory of consumer's behavior – Marshallian approach and Indifference curve approach
- 3. Theory of Supply:** **8 hours**
Meaning and determinants of supply, Law of supply and Elasticity of supply; Demand Forecasting
- 4. Theory of Production and Cost** **8 Hours**
Meaning and Factors of production; Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium; Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.
- 5. Price Determination in Different Markets** **8 Hours**
Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Price determination in these markets.
- 6. Business Cycles** **8 Hours**
Meaning; Phases; Features; Causes behind these Cycles

Books for Reference:

- Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- Modern Economic Theory – Sampat Mukherjee (New Age International, 2002)
- Managerial Economics – Thomas J Webster (Lexington Books, 2014)
- Macro Economics – Errol Dsouza (Pearson education India, 2009)
- Managerial Economics – G S Gupta (Tata McGraw-Hill Education, 2011)
- Managerial Economics - D.N. Dwivedi (Vikas Publishing House, 2010)
- Managerial Economics: Concepts and Principles – Donald N Stengal (Business Expert Press, 2011)
- Microeconomics Theory – D N Dwivedi (Pearson Education India, 2002)
- Macro Economics Analysis - Edward Shapiro (Galgotia Publications, 2015)
- Modern Macro Economics – Sanjay K Chugh (MIT Press, 2015)

Group I Core 3

B. COM (P) – SEMESTER I BUSINESS STATISTICS – I

Objectives of the Course:

- To know the importance of Business Statistics in making objective business decisions.
- The paper helps the students to gain knowledge on the concepts of Statistics, various data collection methods, and tools for analysis of data.
- This course prepares students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

- 1. Statistical description of Data** **10 Hours**
Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.
- 2. Measures of Central tendency** **10 Hours**
Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic mean
- 3. Measures of Dispersion** **10 Hours**
Quartiles and Quartile Deviation, Coefficient of Quartile Deviation, Mean Deviation – from median and mean, Standard Deviation, Co-efficient of Variation,
- 4. Index Numbers** **10 Hours**
Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.
- 5. Time Series Analysis** **10 Hours**
Components of Time Series and Calculation of Trend by Moving Average Method, Method of least squares.

Books for Reference:

1. Fundamentals of Applied Statistics – S C Gupta and V K Kapoor (Sultan Chand and Sons Publishers, 1994)
2. Business Statistics - Vittal R.R. (Margham Publications, 2011)
3. Statistical Methods – S P Gupta (Sultan Chand and Sons Publishers, 2011)
4. Introduction to Theory of Statistics – G Udny Yule (Alpha Editions, 2018)
5. Applied General Statistics – Croxton, Cowden and Klein (Prentice hall of India, 1973)
6. Business statistics – C M Chikkodi & Satyaprasad B (Himalaya Publishing House, 2014)
7. Business Statistics - Wilson M (Himalaya Publishing House, 2014)
8. Statistics for management – Levin & Rubin (Pearson Education India, 2014)
9. Business Statistics – S C Gupta (Himalaya Publishing House, 2014)
10. Statistics for Management – Richard I Levin (Pearson Education India, 2011)

B. COM (P) – SEMESTER I

Group I Core 4

BUSINESS LAWS

Objective:

To develop an understanding of significant provisions of Indian Contract Act, 1872 Sale of Goods Act and acquire the ability to address basic application-oriented issues.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

- 1. The Indian Contract Act, 1872** **12 Hours**
Meaning of Contract, Features of Contract, Types of Contracts, Offer, Types of Offer, Acceptance, Rules of offer and acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, modes of revocation, Consideration, Legal Rules of Valid Consideration, Doctrine of Privity of Contract and its exceptions, Exceptions to no consideration no contract
- 2. The Indian Contract Act, 1872** **15 hours**
Capacity to Contract, Minors contract and rules relating to the validity of a contract with a minor, Free consent, Concepts of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake and all their consequences, Agreements opposed to public policy, agreements with unlawful objective and consideration, wagering agreements, Performance of a contract, Types of Performance, Rules relating to the order of performances
- 3. The Indian Contract Act, 1872** **15 Hours**
Impossibility of contracts, Discharge of a contract and its modes, Breach of contract - Meaning, types and consequences, damages awarded in case of breach of contract, remedies in case of breach, contingent contract, meaning, rules and features, quasi contracts – meaning and types of quasi contracts
- 4. The Sale of Goods Act, 1930 (Part I)** **15 Hours**
Meaning of sale, parties to a contract of sale, essential elements to a contract of sale, agreement to sell, differences between sale and bailment, contract for work and labor, section 6 – section 11, conditions and warranties, differences, types, implied conditions and implied warranties, caveat emptor and exceptions
- 5. The Sale of Goods Act, 1930 (Part II)** **15 Hours**
Transfer of ownership, passing of property to the owner in case of specific goods, unascertained goods, passing of risk, delivery to the carrier, reservation of right of disposal, delivery of goods and its rules, nemo dat quod non habet and its exceptions, unpaid seller, meaning and rights of an unpaid seller, remedies available to an aggrieved buyer, auction sale and its features

Note 1. If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the ICAI.

Books for Reference:

- Industrial and Business Law – Tulsian P C (S Chand Publishing, 2011)
- Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud, 2004)
- Business Laws – Nirmal Singh (Deep & Deep Publications, 2003)
- Labour & Industrial Laws – P K Padhi (Prentice Hall India, 2017)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company, 2014)
- Institute of Chartered Accountants of India (Sahitya Bhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company, 1983)
- Mercantile Laws – Aggarwal (Galgotia Publications, 2005)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House, 2010)
- Mercantile Law – Arun Kumar (Atlantic Publishers, 2001)

Group II: Elective Courses:

B. COM (P) – SEMESTER I

Elective 1: HUMAN RESOURCE MANAGEMENT – I

Objectives of the study:

- To study the concept and importance of Human Resource Management.
- To study the process of recruitment and training.
- To understand Job Analysis, design and evaluation.

Pedagogy: Class room lecture, group discussion, seminars and assignments.

Unit 1: Introduction to HRM

10 Hours

Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. Human Resource Department – H.R. Manager – Qualities, Role and responsibilities. Human Resource Policies – Concept and nature, Need and importance, Scope, Formulation and Essentials of sound Human Resource policies, Man Power Planning.

Unit 2: Recruitment and Training

10 hours

Recruitment – meaning, process, policies and sources. Techniques of recruitment, Selection – Meaning, steps in selection process, selection tests – types, Selection Interview – types, steps in interview process and limitations of interview. Training – Concept, Need, Importance, Types and objectives of training. Methods and Techniques of training, Evaluation of training effectiveness – methods and principles.

Unit 3: Job analysis, Design, Description and Evaluation

10 hours

Job Analysis – Concept, Objectives, significance and process, Techniques of Job Analysis (Methods), Problems in Job Analysis. Job Design – Concept, Approaches and Methods. Recent trends in Job redesign. Job Description – Definition, Contents, Characteristics of a good Job Description. Job Evaluation – Concept, Process, Advantages, Limitations, Essentials of successful job evaluation and methods.

Books for Reference:

- V.S.P. Rao, Human Resource Management – Text and cases, Excel Publication, 2014
- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- L.M. Prasad, Human Resource Management – Sultan Chand & Sons, 2013
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi.,2014
- Fred Luthans, Organisational Behavior, Mc Graw Hill International Edition, 2011

B. COM (P) – SEMESTER I
Group II Elective 2: Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Syllabus:

Unit 1: Introduction to Tourism: (10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development (10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations (10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association (UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- Jagmohan Negi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management, Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com (P) – Semester I

Group II Elective 3: Shipping and Port Management – I

Objectives:

1. To understand the basics of shipping and shipping industry
2. To know the working of ports and harbors
3. To have the knowledge in port and shipping management

Pedagogy: Lectures, Group Discussion, Case Study, assignments.

Unit 1: Ship Building Industry: (10 Hours)

Introduction; characteristics of shipping industry; general structure of shipping industry. Problems of ship building industry; organization of a shipping company-role of commercial, technical and crewing departments

Unit 2: Ship Operations and management (10 Hours)

Meaning, principal role and functions of ship management; Ship Management Company –functions and structure. Role of shipping intermediaries – shipping agents – clearing and forwarding agents – freight forwarders – freight brokers – surveyors – stevedores – liners –opened and closed conference system – shipping freight rates – structures and practices.

Unit3: Inland Container Depots (10 Hours)

Inland Container Depots (ICD) – meaning, procedures problems and prospects; containerization – types of container – benefits and constraints.

REFERENCES:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

Group II Elective 4

**B. COM (P) – SEMESTER I
INSURANCE – I**

Objectives:

- Enable the students to know the importance of life and general insurance
- Familiarize students with features of various insurance products.
- To know about making claims

Unit 1: Principles of Insurance

10 Hours

The Concept of Insurance and its Evolution, The Business of Insurance, The Insurance Market , Insurance Customers , The Insurance Contract , Insurance Terminology , Life Assurance products ,:General Insurance Products , History of Insurance , History of Insurance in India.

Unit 2: Practice of Life Insurance

10 Hours

Life Insurance Organization, Premiums and Bonuses, Plans of Life insurance , Annuities , Group Insurance , Linked Life Insurance Policies , Applications and Acceptance , Policy Documents , Premium payment, Life Insurance Corporation (L.I.C) of India policy lapse and revival , Assignment, Nomination and Surrender of policy ,Policy Claims

Unit 3: Practice of General Insurance

10 Hours

Introduction to General Insurance, Policy Documents and forms , General Insurance Products – Part 1 (Fire & Marine) , General Insurance Products – Part 2 (Motor, Liability, Personal Accident and Specialty Insurance , General Insurance Products – Part 3 (Engineering & other Insurances) , Underwriting , Ratings & Premiums , Claims , Insurance Reserves & Accounting

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhamad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007

B. COM (P) – SEMESTER I

Group II Elective 5 LOGISTICS AND SUPPLY CHAIN MANAGEMENT - I

Objectives:

- Introduce the concept of Logistics and Supply Chain Management
- Expose the various dimensions of Supply Chain Management
- To study the process of designing supply chain management strategies

Unit 1- Introduction to Logistics

(10 hours)

Introduction – Meaning of logistics, evolution of logistics, objectives, types – scope of logistics, Importance of logistics, need of logistics -logistics activities -logistics in India.

Unit 2 – Supply chain management

(10 hours)

Introduction – Meaning of supply chain management – objectives – Importance of supply chain management – Participants in supply chain management – Process of supply chain (cycle view)-Supply chain management vs. logistics – Supply chain management activities.

Unit 3 – Customer service in Logistics

(10 hours)

Introduction – Meaning of customer service, features – changing environment and importance of customer service in logistics – components of customer service in logistics- customer service cost – Gaps analysis for customer service measurement – customer service strategic management –Impediments to an effective customer strategy in logistics.

Books for reference:

- D K Agarwal - Text book of Logistics and Supply chain Management – Published by Trinity press edition 2018.
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning and Operation- Published by Pearson Education.
- Renu Chopra, Seema Chopra - Logistics Management – Kalyani Publishers edition 2017.
- John T Mentzer- Supply Chain Management – published by SAGE Publications Inc 2001 edition.
- Coyle, Badri, Langley- the Management of Business Logistics – Published by West publishing company 6th edition.
- Nada R Sanders -Supply Chain Management: A Global Perspective – Published by Wiley publishing company 2nd edition.

B COM (P) – SEMESTER I
Group II Elective 6 FUNDAMENTALS OF MATHEMATICS

Objective:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.

1. Linear Inequalities with Objective Functions and Optimization w.r.t. objective function.

10 Hours

2. Equations, Matrices and Sequence

10 Hours

- Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable.
- Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer's Rule (involving not more than three variables).

3. Introduction Sequences, Series

10 Hours

Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series

Books for study and reference:

- Logical reasoning – Bradley Harris Dowden (Wadsworth Publishing Company, 1993)
- Logical Reasoning – Nishit K Sinha (Pearson Education India, 2016)
- Quantitative Reasoning – Bennett (Benjamin-cummings Publication Company, 1998)
- Business Mathematics - Sancheti, & V K Kapoor (Sultan Chand & Sons, 2012)
- Business Mathematics – Kashyap Trivedi (Pearson Education India, 2011)
- Quantitative Techniques for Managerial Decisions – U K Srivatsava, G V Shenoy and S C Sharma (New Age International Publishers, 2012)
- Basic Mathematics for Economics, business and Finance – EK Ummer (Routledge, 2012)
- Mathematics for Economics & Business – R s Bhardwaj (Excel Books India, 2007)
- Business Mathematics & Statistics – Agarwal B M (Ane Books Pvt Ltd, 2009)
- Business mathematics and Statistics – Asim Kumar Manna (McGraw-Hill Education, 2018)

Books for Reference:

- Accounting: Text and cases - Anthony, R.N. Hawkins, and Merchant (McGraw Hill Education, 1995)
- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Financial Accounting - Jain & Narang (Kalyani publishers, 2002)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

B. COM (P) – SEMESTER II
Group I Core 2 BUSINESS & COMMERCIAL KNOWLEDGE

Objective:

- To understand the broad environmental issues relating to the business.
- To know the laws of partnership and Limited Liability Partnership
- To study national income and its measurement.
- To study entrepreneurship qualities.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

- 1. Introduction to Business** **12 Hours**
Nature of Business, Profession and Employment. Objectives of Business. Economic and Non-Economic Activities, Forms of Business Organizations.
- 2. Business Environment** **12 Hours**
Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.
- 3. Common Business Terminologies** **12 Hours**
Finance Terminologies, Marketing Terminologies.
- 4. The Indian Partnership Act, 1932** **12 Hours**
General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm
- 5. The Limited Liability Partnership Act, 2008** **12 Hours**
Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations
- 6. The Companies Act, 2013** **12 Hours**
Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management

Note: the syllabus will be taught as amended

Books for Reference:

- Business Environment - Francis Cherunilam (Himalaya Publishing House, 2013)
- Industrial and Business Law – Tulsian P C (S Chand Publishing, 2011)
- Business Laws – Nirmal Singh (Deep & Deep Publications, 2003)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company, 2014)
- Institute of Chartered Accountants of India (Sahitya Bhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company, 1983)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House, 2010)
- Business Environment - Shaikh Saleem (Pearson, Education India, 2012)
- Business Environment - A C Fernando (Pearson Education India, 2014)
- Essentials of Business Environment: Text, Cases and Exercises - K. Ashwathappa (Himalaya Publishing House, 2014)
- Business Environment - Ian Worthington, Chris Britton (FT Prentice Hall, 2009)

Group I Core 3

**B. COM (P) – SEMESTER II
BUSINESS STATISTICS II**

Objectives:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

- 1. Correlation** **10 hours**
Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits.
- 2. Regression** **10 Hours**
Regression lines, Regression equations, Regression coefficients.
- 3. Probability Distribution - I** **10 Hours**
Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability
- 4. Probability Distribution -II** **10 Hours**
Expected value of a random variable, Mathematical Expectation.
- 5. Theoretical distribution** **10 Hours**
Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications

Books for Reference:

11. Fundamentals of Applied Statistics – S C Gupta and V K Kapoor (Sultan Chand and Sons Publishers)
12. Business Statistics - Vittal R.R. (Margham Publications, 2011)
13. Statistical Methods – S P Gupta (Sultan Chand and Sons Publishers, 2011)
14. Introduction to Theory of Statistics – G Udny Yule (Alpha Editions, 2018)
15. Applied General Statistics – Croxton, Cowden and Klein (Prentice hall of India)
16. Business statistics – C M Chikkodi & Satyaprasad B (Himalaya Publishing House, 2014)
17. Business Statistics - Wilson M (Himalaya Publishing House, 2014)
18. Statistics for management – Levin & Rubin (Pearson Education India, 2014)
19. Business Statistics – S C Gupta (Himalaya Publishing House, 2014)
20. Statistics for Management – Richard I Levin (Pearson Education India, 2011)

Objectives:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.
- Emphasis is placed upon learning mathematical concepts through common business problems.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

- 1. Ratio and Proportion** **10 Hours**
Ratio and Proportion (Business Applications related to Ration and Proportion)
- 2. Indices and Logarithms** **10 Hours**
Indices, Exponents and Logarithms
- 3. Permutations and Combinations** **10 Hours**
Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results
- 4. Time value of Money** **10 Hours**
Basic concepts of Simple Interest, Compound interest, Depreciation, Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Annuities, Sinking Funds, Valuation of Bonds, Calculating of EMI, Calculations of Returns including Nominal Rate of Return, Effective Rate of Return and Compound Annual growth rate (CAGR).
- 5. Sets, Functions and Relations** **10 Hours**
Sets, Venn Diagrams, Product sets, Relations and Functions, Domain and Range of a function, various types of functions

Books for study and reference:

- Logical reasoning – Bradley Harris Dowden (Wadsworth Publishing Company, 1993)
- Logical Reasoning – Nishit K Sinha (Pearson Education India, 2016)
- Quantitative Reasoning – Bennett (Benjamin-cummings Publication Company, 1998)
- Business Mathematics - Sancheti, & V K Kapoor (Sultan Chand & Sons, 2012)
- Business Mathematics – Kashyap Trivedi (Pearson Education India, 2011)
- Quantitative Techniques for Managerial Decisions – U K Srivatsava, G V Shenoy and S C Sharma (New Age International Publishers, 2012)
- Basic Mathematics for Economics, business and Finance – EK Ummer (Routledge, 2012)
- Mathematics for Economics & Business – R s Bhardwaj (Excel Books India, 2007)
- Business Mathematics & Statistics – Agarwal B M (Ane Books Pvt Ltd, 2009)
- Business mathematics and Statistics – Asim Kumar Manna (McGraw-Hill Education, 2018)

B. COM (P) – SEMESTER II

HUMAN RESOURCE MANAGEMENT - II

- To understand International Human Resource Management
- To study Human Resource Management in Changing Environment
- To learn Ethical issues in Human Resource Management

Unit 1: Introduction, Trends, Issues and Challenges in HRM

Unit 2: Ethical Issues in HRM

Unit 3: International HRM

- C B Gupta, Human Resource Management – Text and cases, Sultan Chand & Sons, 2014
- Biswajeeth Pattanayak, Human Resource Management – PHI learning private limited, 2009
- Shashi K. Gupta, Rosy Joshi, Human Resource Management – Kalyani Publishers, New Delhi.2014
- P. Subba Rao, Essentials of Human Resource Management – Kalyani publishers – New Delhi, 2013
- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, 2013
- K Ashwathappa, Sadhana Dash, International Human Resource Management – Text and Cases, Mc Graw Hill Education(India) Private Limited., New Delhi. 2013
- S C Gupta, Text Book of International HRM, Macmillan India Ltd., 2007

**B. COM (P) – SEMESTER II
TOURISM OPERATIONS**

Group II Elective 2

Objectives:

- To expose the students on planning and execution of tourism operations
- To understand the concept of eco-tourism and create awareness on its application in tourism management.

Pedagogies: Lecture method, Group Discussion, Case Study methods.

Unit-I: Tourism Products and Marketing: (10 Hours)

Marketing in travel and tourism; defining tourism marketing – features of tourism marketing – tourist markets and market segmentation - service characteristics of tourism. Tourism marketing mix. Tourism services of Airlines, Hotel, travel Agencies and other tourism related services-Challenges and strategies. World-Heritage Centres in India.

Unit – 2: Entrepreneurship in Tourism: (10 Hours)

Entrepreneurship – concept, functions of entrepreneurship, risk faced by an entrepreneur.

Entrepreneurship in Tourism – different areas and features of tourism entrepreneurship;

Investment opportunities for tourism industry in India; institutional avenues of funding.

Unit – 3: Innovations in Tourism: (10 Hours)

Eco-Tourism, Ethnic Tourism, MICE Tourism Medical Tourism, Agro- tourism, Wedding tourism, Cruise Tourism, Space tourism

REFERENCES:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Seth, Prem Nath, (2014). Successful Tourism in India
- Sethi Praveen, (2014). A Handbook of Sustainable Tourism, Anmol Publications (P) Ltd., New Delhi
- Sinha, P.C. (2014). Ecotourism and Mass Tourism, Anmol Publications (P) Ltd., New Delhi
- Watt, (2013). Event Management in Leisure & Tourism, Longman Group United Kingdom
- P.S. Gill, (2012). Dynamics of Tourism, Anmol Publication, Delhi
- P.C. Sinha, (2013). Tourism Management, Anmol Publication, Delhi
- R. K. Malhotra (2014). Socio – Environmental and Legal Issues in Tourism, New Delhi

B. Com (P) – Semester II

Group II Elective 3 Shipping and Port Management-II

Objectives:

- To understand the basics of shipping and shipping industry
- To know the working of ports and harbors
- To have the knowledge in port and shipping management

Pedagogy: Lecture method, Group Discussion, Case Study methods, assignments

Unit 1: Ports and Harbors:

(10 Hours)

Meaning-Ports; Harbors, Classification – functions of ports and harbors; conditions of good ports – port facilities – major and minor ports in India. Inland water ports in India.

Unit 2: Regulatory framework

(10 Hours)

Port development in India – Port Regulatory Authorities in India; Regulatory framework in Indian port sector; Port laws and shipping Laws in India.

Unit 3: Port Operations

(10 Hours)

Managing Port Operations – Introduction to Vessel Traffic Systems (VTS) & Harbor Authority – Services rendered by ports and performance indicators – Terminal operations – Factors affecting Terminal Productivity – Cargo handling equipment – intermodal connections

Books for study and reference:

- Malcolm Willingale (2012). Ship Management, Business of Shipping, LLP Professional Publications
- Panayides P (2013). Professional Ship Management, Ashgate Publications. 89
- R.Tallack (2013), Commercial Management in Shipping, Nautical Institute
- Raghuram Ashoka, Batnagar Dixit, Ramani Rao, Sinha, (2014) Shipping Management (Cases and Concepts),
- Carriage of goods by sea / John F. Wilson, Harlow : Longman: 2014
- J.R. Whittaker (2013) Containerization ; Wiley publications
- The economics of tramp shipping / (by) B.N. Metaxas. Athlone Press :2012

B. Com (P) – Semester II

Group II Elective 4

INSURANCE – II

Objectives:

- To understand insurance regulatory framework in India
- To know the benefits of life insurance
- Familiarize legal aspects of life and general insurance business

Unit 1: Regulation of Insurance Business

10 hours

Development of Insurance Legislation in India and Insurance Act 1938 ,: Insurance Regulatory and Development Authority Act, 1999 – IRDAI Functions and Insurance Councils , IRDAI and its Licensing Functions , Regulations on Conduct of Business-I , Regulations on Conduct of Business-II , Policy Holders Rights of Assignment, Nomination and Transfer , Protection of Policy Holders Interest , Dispute Resolution Mechanism , Financial Regulatory Aspects of Solvency Margin and Investments , International Trends In Insurance Regulation

Unit 2: Applications of Life Insurance

10 hours

Financial Planning and Life Insurance, Life Insurance Planning, Pensions and Annuities, Takaful (Islamic Insurance), Reinsurance, Tax Laws and Life Insurance, Life Insurance – Claims Management

Unit 3: Legal Aspects of Life Insurance

10 hours

Life Insurance Contract-I , Life Insurance Contract-II , Group Life – Other Insurance Schemes, Life Insurance Policies as Property , Rights under Life Insurance Policies , Claim Settlements, Insurance Intermediaries, Legal status of individuals, Nationalization of life insurance, Protection of Interest of Consumers, Life Insurance Legislation. Case Studies on Insurance frauds.

Books for study and reference:

1. Mishra, M. N. Insurance Principles & Practice, S.Chand & Company Limited, New Delhi 2004
2. Mishra, M.N. & Mishra, S.B. Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi 2007
3. Pal Karam , Bodla B.S. , Garg M.C. Insurance Management – Principles and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi 2007
4. Palande, P.S, Shah, R.S and Lunawat, M.L, Insurance in India: Changing Policies and Emerging Opportunities, Response Books, Sage Publications, New Delhi, India 2003
5. Ali Sajid, Mohhammad Riyaz, Ahmed Mansharique Insurance in India, Regal Publications, New Delhi 2007
6. The Tools & Techniques of Life Insurance Planning, 6th edition by **Stephan R. Leimberg, Robert J. Doyle and Keith A. Buck**
7. Confessions of a CPA: The Truth about Life Insurance by **Bryan S. Bloom**
8. New Life Insurance Investment Advisor by **Ben Baldwin**

B. com (P) – Semester II

Group II Elective 5 Logistics and Supply Chain Management II

Objectives:

- To understand various tools and techniques of inventory management
- Familiarize safe and secured warehousing system
- To plan and manage transportation and logistics in supply chain.

Unit 1- Management of Inventory in Supply Chain (10 Hours)

Introduction –meaning of inventory – inventory related costs – types of inventory – tools and techniques in inventory management –managing supply chain inventory: pitfalls and opportunities.

Unit 2 – Warehouse Management System (10 Hours)

Introduction – Meaning of warehouse – Warehousing Logistics View – Need for warehousing-importance of warehousing- types of warehouse - functions of warehousing – warehouse related cost –benefits of warehouse - decisions regarding optimal warehouse network.

Unit 3- Transportation Management System (10 Hours)

Introduction- meaning of transportation – position of transportation in logistics and supply chain management – modes of transportation – selection of mode
transportation- transportation decision (pricing and rate) – transportation network (routing and scheduling)

Books for study and reference:

- D K Agrawal -Text Book Of Logistics And Supply Chain Management – Published By Trinity Press Edition 2018
- Dr. R P Mohanty And Dr. S G Deshmukh – Essentials Of Supply Chain Management – Published By Jaico Publishing Company
- Sunil Chopra, Peter Meindl – Supply Chain Management Strategy, Planning And Operation – Published By Pearson Education 2nd Edition.
- Renu Chopra, Seema Chopra – Logistics Management – Kalyani Publishers Edition 2017.
- John T Mentzer – Supply Chain Management – Published By Sage Publications Inc 2001.
- Nada R Sanders – Supply Chain Management: A Global Perspective – Published By Wiley Company
- Coyle, Badri ,Langley -The Management Of Business Logistics – Published By West Publishing Company 6th Edition

B COM (P) – SEMESTER II
LOGICAL REASONING

Group II Elective 6

Objective:

- To enable students to grasp of simple arithmetical calculations relating to topics on Commerce and Economics.
- To help students to develop logical thinking.
- To enable students to evaluate various applications of mathematical concepts in business.

- 1. Series, Coding and Decoding** **10 Hours**
Types of series- Number series, Alphabet series and letter series.
Coding – letter coding and number coding. Decoding- letter decoding and number decoding and odd man out.
- 2. Direction Tests and Seating Arrangements** **10 Hours**
North, south, east and west. Seating arrangements – linear arrangements, circular arrangements and polygon arrangements.
- 3. Blood Relations and Syllogism** **10 Hours**
Blood relations, Syllogism – two statements and two conclusions,
Propositions – meaning, components and classifications – categorical propositions, hypothetical propositions and disjunctive propositions.

Books for study and reference:

- Logical reasoning – Bradley Harris Dowden (Wadsworth Publishing Company, 1993)
- Logical Reasoning – Nishit K Sinha (Pearson Education India, 2016)
- Quantitative Reasoning – Bennett (Benjamin-cummings Publication Company, 1998)
- Business Mathematics - Sancheti, & V K Kapoor (Sultan Chand & Sons, 2012)
- Business Mathematics – Kashyap Trivedi (Pearson Education India, 2011)
- Quantitative Techniques for Managerial Decisions – U K Srivatsava, G V Shenoy and S C Sharma (New Age International Publishers, 2012)
- Basic Mathematics for Economics, business and Finance – EK Ummer (Routledge, 2012)
- Mathematics for Economics & Business – R s Bhardwaj (Excel Books India, 2007)
- Business Mathematics & Statistics – Agarwal B M (Ane Books Pvt Ltd, 2009)
- Business mathematics and Statistics – Asim Kumar Manna (McGraw-Hill Education, 2018)

Objective:

- To provide basic knowledge in Accounting Standards and IFRS
- To acquaint students with the practical knowledge in insurance claims
- To study the accounting aspects relating to branches including foreign branches
- To understand the concept and accounting relating to incomplete records

Pedagogy: Classroom lecture, group discussion, seminar and assignment.

1. **Accounting for Investments** **7 Hours**
 Introduction, Classification of Investments, Cost of Investments, Disposal of Investments and Problems
2. **Insurance claims for loss of stock and loss of profit** **7 Hours**
 Introduction, Meaning of Fire, Claim for loss of stock, Problems
3. **Hire - purchase and Installment Sale Transactions** **7 Hours**
 Methods of Accounting – Hire Purchaser's book and Hire Vendor's Book, Cash price method, Interest suspense method, Sales method
4. **Departmental Accounting** **7 Hours**
 Types of departments, Basis of Allocation of Common expenditure among different departments, Inter department transfers
5. **Accounting for Branches including foreign branches** **7 Hours**
 Classification of branches, methods of maintaining accounts of department branches, Problems
6. **Accounts from Incomplete Records** **9 Hours**
 Introduction, single entry System, double entry system, ascertainment of profit by capital comparison, methods of capital comparison, problems
7. **Accounting standards** **6 Hours**
 - Introduction to Accounting Standards
 - AS1: Disclosure of Accounting Policies
 - AS2: Valuation of Inventories
 - AS3: Cash Flow Statements
 - AS4: Contingencies and Events occurring after the Balance Sheet Date
 - AS5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
 - AS10: Property, Plant and Equipment

Note: All Accounting Standards will be taught as amended up- to-date.

Books for Reference:

- Accounting: Text and cases - Anthony, R.N. Hawkins, and Merchant (McGraw Hill Education, 1995)
- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Financial Accounting - Jain & Narang (Kalyani publishers, 2002)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

Objective:

To develop an understanding of the provisions of company law and acquire the ability to address application-oriented issues.

The Companies Act, 2013 – Sections 1 to 148

- | | |
|--|-----------------|
| 1. Preliminary | 8 Hours |
| Applicability, Scope of the Act, Incorporation of Company and Matters Incidental there to | |
| 2. Issue of Securities | 10 Hours |
| Prospectus and Allotment of Securities; Share Capital and Debentures | |
| 3. Provisions for acceptance of Public Money | 8 Hours |
| <ul style="list-style-type: none">• Acceptance of Deposits by companies• Registration of Charges | |
| 4. Management and Administration | 8 Hours |
| Section 88 – 122 of Companies Act, 2013 r/w rule Companies (Management and Administration) Rules, 2014, Registers, Annual Return, Meetings, Resolutions | |
| 5. Declaration and payment of Dividend | 8 hours |
| Meaning of Dividend, Types, Provision regarding declaration and payment of dividend, unpaid dividend account, Investor education and protection fund, Rights & Punishments | |
| 6. Accounts and Audit of Companies | 8 Hours |
| Types of accounts to be maintained (section 128&129), reopening and recasting of accounts (sec 130), Voluntary revision of accounts (sec 131), NFRA, Audi reports and board reports, CSR, Internal Audit | |

Note: The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.

Books for Reference:

- Taxman's Corporate Laws - Schedule IV, V and VI as per Companies Act, 2013
- Company Law, 2013 – Avtar Singh (Eastern Book Company, 2015)
- Understanding Company Law – Alastair Hudson (Taylor and Francis, 2017)
- A practical guide to consolidated Financial Statement under companies act of 2013
- Company Law & Practice – Ratan Nolakha (Vikas Publishing House, 2016)
- Company Law and Practice – Dr. G.K. Kapoor and Sanjay Dhamija, 19th Edition (Taxman Publication, 2014)
- Business Ethics: Text & Cases - Murthy C.S.V (Himalaya Publishing House, 2014)
- Corporate Governance: Business Ethics and CSR - Sharma J.P (Anne Books Pvt. Ltd, 2014)
- Corporate Governance: Theory and Practice - Kumar Anil (International Book House Pvt. Ltd, 2015)
- Corporate governance and strategic Decision making – Lawrence Emeagwali (Books on demand, 2017)
- The Essential book of Corporate Governance – G N Bajpai (SAGE Publications India, 2016)

Group I CORE 3

**B. Com (P) – Semester III
INCOME TAX – I**

Objective:

To develop an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues.

Pedagogy: This course consists of class room lectures, interactions, assignments.

- 1. Basic Concepts 6 Hours**
 - (i) Income-tax law: introduction
 - (ii) Important definitions in the Income-tax Act, 1961
 - (iii) Concept of previous year and assessment year
 - (iv) Basis of Charge and Rates of Tax
- 2. Residential status scope of total Income 6 Hours**
- 3. Incomes which do not form part of total income (other than Section 11 and section 13) 10 Hours**
 - (i) Incomes not included in total income
 - (ii) Tax holiday for newly established units in Special Economic Zones
- 4. Income from Salaries 16 Hours**

Basis of Charge, Profits in lieu of Salary, Advance and arrears of salary, Allowances and perks, Deductions from salary, Treatment of Provident fund along with Chapter – VIA 80C Deductions.
- 5. Income from house property 12 Hours**

Basis of Charge, Computation of Annual Value of Self Occupied and let out properties, Concept of Deemed to be Let out properties, Deductions from annual value

Books for Reference:

- Direct Taxes Law and Practice – Dr Vinod K Singhania and Dr Kapil Singhania (Taxmann Publications Pvt Ltd, 2009)
- Students' Guide to Income Tax - Vinod K Singhania and Monica Singhania (Taxmann Publications Pvt. Ltd, University Edition, 2014)
- Income Tax Law and Practice – Hariharan (tata McGraw-Hill Education, 2015)
- Systematic Approach to Income Tax - Girish Ahuja and Ravi Gupta (Bharat Law House, 2011)
- The Income Tax Law of India – Shubham Sinha (CreateSpace Independent Publishing Platform, 2015)
- Direct Taxes – Lal (Pearson Education India, 2008)
- Income Tax – B B Lal (Pearson Education India, 2012)
- Income Tax Law and Accounts - H.C Mehrotra (Sahitya Bhavana Publications, 1967)
- Handbook of Corporate Tax Planning - E. A Srinivas (State Mutual Book & Periodical Service, 2010)
- Understanding Indian income Tax Law – Lavneet Relan (Lavneet Relan, 2015)

B. Com (P) – Semester III

Objectives:

- To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.
- To develop an understanding of cost accounting statements.
- To acquire the ability to apply cost information for cost ascertainment, planning, control and decision-making.

1. Overview and Introduction to Cost and Management Accounting - 10 Hours

Objectives and Scope of Cost and Management Accounting, The users of Cost and Management accounting information- Functions of management accounting, Role of cost accounting department in an organization and its relation with other departments, Installation of Costing System, Relationship of Cost Accounting, Financial, Accounting, Management Accounting and Financial Management, Cost terms and Concepts Cost Reduction and Cost Control, Elements of Costs, Cost behavior pattern, separating the components of fixed, variable, semi- variable and step costs, Methods of Costing, Techniques of Costing, Cost Accounting with use of Information Technology.

2. Elements of Cost and preparation of Cost Sheets	10 Hours
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Functional classification and ascertainment of cost, Preparation of Cost Sheets for Manufacturing sector and for Service sector

3. Non-integrated and Integrated Accounting system. 10 Hours

Differences between Non-integrated and Integrated Accounting systems, Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System).

4. Material Cost 12 Hours

Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts, Inventory control - Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, Determination of Optimum Order quantity- Economic Order Quantity (EOQ), Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios.

5. Employee Cost 12 Hours

Attendance and Payroll procedure s- Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites. Employee Cost Control ,Employee Turnover- Methods of calculating employee turnover causes of employee turnover, effects of employee turnover,

Utilization of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee Hours with work orders or batches or capital jobs, Remuneration systems and incentive schemes - Time Rate System, Piece Rate System, Differential piece rate system, Calculation of wages, Effective Wages.

6. Direct Expenses and Overheads

10 Hours

Direct expenses - Nature of Direct or Chargeable expenses, Sub-contracting- Control on material movements, Identification with the main product or service.

Overheads - Functional analysis- Factory, Administration, Selling, Distribution, Research and Development, Behavioral analysis- Fixed, Variable and Semi-Variable, Allocation and Apportionment of overheads using Absorption Costing Method, Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation to cost centers or products, Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion, Treatment of Research and development cost in cost accounting.

Concepts of Activity Based Costing (ABC)

7. Methods of Costing

10 Hours

Single Output/ Unit Costing

Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.

Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.

Books for Reference:

- Cost Accounting – V Rajasekaran (Pearson Education India, 2010)
- Costing: An Introduction – Colin Drury (Springer, 2013)
- Advanced Cost Accounting – M N Arora (Himalaya Publishing House, 2010)
- Cost Accounting: Concepts and Methods – Dr N K Agarwal & Deepali Jain (Asian Books Pvt Ltd, 2008)
- Cost Accounting – Khan (McGraw-Hill Education Pvt Ltd, 2014)
- Essentials of Cost Accounting – John G Blocker (Read Books, 2007)
- Advanced Cost Accounting – J K Mitra (New Age International, 2009)
- Cost Accounting: Principles & Practice – Dutta (Pearson Education India, 2004)
- Cost and management accounting – S P Jain & K L Narang (Kalyani Publishers, Ludhiana, 2011)
- Essentials of Cost Management – Catherine Stenzel & Joe Stenzel (John Wiley & Sons, 2003)

B. Com (P) – Semester III

Group II Elective 1

Entrepreneurship

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able to know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship:

10 Hours

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up

10 Hours

Start up – Concept; Environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise

10 Hours

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Books for study and reference:

- S.S.KHANKA “Entrepreneurial Development” S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill, Revised Edition
- Rabindra N. Kanungo “Entrepreneurship and innovation”, Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paull Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi

B. Com (P) – Semester III
Group II Elective 2 SOFT SKILLS TRAINING AND DEVELOPMENT

Objectives:

- To understand the concept and importance of soft skills
- To acquaint students with the practical skills
- To practice etiquettes and learn time management

Pedagogy: classroom lecture, group discussions, group activities, presentation

Unit 1: Communication Skills Training

10 Hours

- Understanding Communication
- Types of Communication
- 7 C's of effective Communication
- Barriers of Communication
- Listening Skills: Types of listening, Skills to active listening
- Negotiating Skills: Understanding what is negotiation, Ways/ Types of negotiation.

Recommended Exercise: Listening Exercise, Activities on Non Verbal Communication, Activities on Negotiating Skills

Unit 2: Time Management and Team Building

10 Hours

- Understanding importance of Time Management
- 80:20 Rule or Pareto Principle
- Tools and Techniques for Effective Time Management
- Understanding what is Team Building
- Essentials of Effective Team

Recommended Exercise: Word Enumerator, Group Activity on team Building

Unit 3: Corporate Etiquette

10 Hours

Presentation Skills: Pre-session, During the session, Post- Session

- Etiquette: Handshake, Interview Etiquette, Mobile and Telephone Etiquette, Dress code, Dining etiquette, Email Etiquette
- Group Discussions: Understanding the nature of Group Discussion, Difference between debate and discussion, way to form, present and defend argument.
- Writing Resume: Types of Resume, How to write a Resume: Do's and Don'ts

Recommended Exercise: Mock interview, Personal Grooming, Mock GD and presentation, writing Resume

Books for study and reference:

1. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz
2. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
3. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie
4. Covey Sean, Seven Habit of Highly Effective Teens, New York, Fireside Publishers, 1998.
5. Carnegie Dale, How to win Friends and Influence People, New York: Simon & Schuster, 1998.
6. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972
7. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006
8. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India, 2010

B. Com - Semester III

Group – II Elective 3 Stock Market Operations

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1: STOCK MARKETS IN INDIA (10 hours)

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange -National Stock Exchange

Unit2: TRADING IN THE STOCK MARKET (10 hours)

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange-- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3: REGULATIONS RELATING TO STOCK MARKET 10 hours

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B. COM (P) - III SEMESTER

Group II Elective 4

CONSUMER PROTECTION

Objectives:

- To familiarise the students with rights of consumer.
- Provide an understanding of the procedure of redress of consumer complaints
- Understand the role of different agencies in establishing product and service standard

Chapter 1: Consumerism

(10 HOURS)

Concept of consumer movement, role of consumer movement, the UN guideline for Consumer Protection, basic concept: goods, service, deficiency of service, unfair trade practices, restrictive trade practices

Chapter 2: Consumer Protection

(10 HOURS)

Meaning of Consumer Protection, consumer rights, need for Consumer Protection, agencies for ensuring Consumer Protection, aims and objectives of Consumer Protection ACT. The Central Consumer Protection Council, State Consumer Protection Council and District Forum

Chapter 3: Redressal Mechanism

(10 HOURS)

Concept of complaint, the Jurisdiction of Consumer Fora, Fee for filing Complaint, file a Complaint, the Procedure to file complaint in Consumer Fora, the time limit for filing a complaint, the provision for appeal, the Reliefs available to Consumers from Consumer Fora

Quality Assurance: assessing the quality of a product before purchase, Standard-types of standard: ISI Mark, Hallmarking, AGMARK, ISO Mark, Silk Mark, Woolmark, Hologram, Handloom Mark, Ecomark, Recycling Mark, BEE Label, FSSAI Logo

Book for study and reference:

- Avtar Singh (2005) 'Consumer Protection law and Practice', Fifth Edition, Eastern Book Company.
- Suresh Misra, Sapna Chadah (2012) 'Consumer Protection In India', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- P.K Majumdar (2000) 'Laws of Consumer Protection In India', Second Edition, Orient Publishing Company
- Suresh Misra, N.Sreekumaran, Sapna Chadah (2012) 'Consumer Handbook', Government of India and Centre for Consumer Studies, Indian Institute of Public Administration, New Delhi
- K.N.Bhatt, Sapna Chadah (2010) 'consumers, consumerism and consumer Protection, Abhijeet Publication.

B. Com (P) – Semester III

Group II Elective 5

ADVERTISING

Objectives:

- To learn evolve advertising strategy, formulate budget
- Understand ethical aspects in advertising
- Familiarize online portals in advertising

Unit 1: Advertising

10 hours

Concept, objectives, setting the advertising budget, developing advertising strategy, evaluating advertising effectiveness and return on advertising investment, other advertising considerations.

Unit 2: Customer data bases and direct marketing

10 hours

Direct-mail marketing, catalog marketing, telephone marketing, direct response television marketing, kiosk marketing, new digital direct marketing technologies. On-line marketing -

Marketing and the internet, online marketing domains, setting up an online marketing presence, the promise and challenges of online marketing.

Unit 3: Ethical Issues in Advertising

10 hours

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies in India.

Books for study and reference:

- C L Tyagi, Arun Kumar, Advertisement Management, Atlantic Publishers, 2005
- Poonia Virenders, Advertisement Management Gennext Publication 2010
- Donald W Jugenheimer Nad Carrt D Kelley, Advertisement Management, Roulledge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", McGraw Hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw Hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" forth edition, S Chand, NEW DELHI
- Rajan Saxena, "Marketing Management", McGraw Hill Education, New Delhi
- William Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management", Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

Group II Elective 6

B. Com (P) – Semester III RETAIL MANAGEMENT

Objectives

- The objective is to enable students to acquire skills in Retail Management.
- Understand consumer behaviour
- Familiarize retail operation

Unit 1: INTRODUCTION TO RETAIL BUSINESS

10 Hours.

Definition – functions of retailing - types of retailing – forms of retail business ownership. Retail business in India: Influencing factors – present Indian retail scenario. International perspective in retail business.

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS

10 Hours.

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.

Unit 3: RETAIL OPERATIONS

10 Hours.

Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.

Books for study and reference:

- Suja Nair; Retail Management, Himalaya Publishing House
- Karthic – Retail Management, Himalaya Publishing House
- S.K. Poddar & others – Retail Management, Vikas Book House.
- R.S Tiwari ; Retail Management, Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
- A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
- Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, Tata Mc GrawHill, New Delhi
- K. Venkataramana, Retail Management, SHBP.
- James R. Ogden & Denise T.: Integrated Retail Management
- A Sivakumar : Retail Marketing , Excel Books
- Ogden : Biztantra, 2007
- Levy & Weitz : Retail Management - Tata Mc GrawHill, New Delhi, 5th Edition 2002
- Rosemary Varley, Mohammed Rafiq:- Retail Management
- Chetan Bajaj : Retail Management -Oxford Publication.
- Uniyal & Sinha : Retail Management - Oxford Publications.
- Araif Sakh ; Retail Management

Objectives:

- To develop an understanding of the provisions of goods and service tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues.

Unit 1: Concept of indirect taxes - Introduction to GST Law 10 Hours

Concept and features of indirect taxes, Principal indirect taxes, GST Laws: An introduction including Constitutional aspects, GST Council, Levy and collection of CGST and IGST - Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Charge of tax, Exemption from tax, Composition levy.

Unit 2: Basic concepts of time, place and value of supply and Input tax credit and Computation of GST liability 10 Hours

Unit 3: Registration; Tax invoice; Credit and Debit Notes; Electronic waybill, Returns, Payment of tax including reverse charge 10 Hours

Books for Reference:

- Indirect Tax Reform in India – Yashwant Sinha & Vinay K Srivastava (SAGE Publishing House, 2019)
- Indirect Tax – Tharun Raj (Tharun Raj, 2018)
- GST: Simplified – Balasubramanyam K S (Independently Published, 2017)
- Taxmann's Indirect taxes – V S Datey (Taxmann publications, 2016)
- GST & Custom law: Anoop Modi & Mahesh Gupta (SBPD Publications, 2018)
- Bharat's Goods and Services Tax Manual (Bharat Law House, 2019)
- A Complete guide on GST Registration – CA Pulkit Gupta, Mudit Handa (E-Startup India, 2018)
- Goods and Services Tax (GST) in India – B Vishwanathan (New Century Publications, 2016)
- Simplified Approach to GST – S K Mishra (Educreation Publishing, 2018)
- GST: Goods and Services Tax – Rakesh Kumar (Diamond Pockets Books Pvt Ltd, 2017)

Objective:

- To provide basic knowledge in Accounting Standards and IFRS
- To acquaint students with the practical knowledge in Redemption of debentures
- To study the accounting aspects relating to Bonus and rights issue
- To understand the concept and accounting relating to Cashflow statements

Pedagogy: Classroom lecture, group discussion, seminar and assignment.

- | | | |
|----|---|----------|
| 1. | Redemption of Preference Shares
Methods – Fresh issue of bonus shares, Capitalization of undistributed profits, Combination | 5 Hours |
| 2. | Redemption of debentures
Types – security, convertibility, Permanence, Negotiability, Priority
Methods – payment in lumpsum, payment in installments, purchases in open market, conversion into shares | 6 Hours |
| 3. | Accounting for bonus issue and right issue
Bonus shares, right shares, rules, problems | 6 Hours |
| 4. | Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with AS 22 “Accounting for Taxes”
Introduction and problems | 4 Hours |
| 5. | Managerial Remuneration
Meaning of managers, KMPs, Remuneration to KMPs, problems | 5 Hours |
| 6. | Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statements
Meaning of Financial Statements, Parts of Financial Statement, Profit & Loss account, Balance Sheet, Cash flow statements | 13 Hours |
| 7. | Profit (Loss) prior to incorporation.
Pre and post incorporation period, problems base on pre incorporation profits and post incorporations profits | 5 Hours |
| 8. | Accounting Standards: <ul style="list-style-type: none"> • AS11: The Effects of Changes in Foreign Exchange Rates • AS12: Accounting for Government Grants • AS13: Accounting for Investments • AS16: Borrowing Costs • AS17: Segment Reporting • AS22: Accounting for Taxes on Income | 6 Hours |

Note: Accounting Standards shall be taught as amended

Books for Reference:

- Accounting: Text and cases - Anthony, R.N. Hawkins, and Merchant (McGraw Hill Education, 1995)
- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Financial Accounting - Jain & Narang (Kalyani publishers, 2002)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

**B. COM (P) – SEMESTER IV
ALLIED BUSINESS LAWS**

Group I Core 2

Objectives:

- To develop an understanding of the provisions of select legislations and acquire the ability to address application-oriented issues.
- To develop an understanding of the rules for interpretation of statutes

1. **Interpretation of statutes:** **8 Hours**
Rules of Interpretation of statutes, Aids to interpretation – Internal and External Rules of Interpretation – Primary and Secondary - construction of Deeds and Documents
2. **The Indian Contract Act, 1872** **8 Hours**
Contract of Indemnity – Meaning, Rights of an Indemnity Holder and Contract of Guarantee – Parties to a Contract of Guarantee, Continuing Guarantee, Rights of Surety against the Debtor, Creditor and the Co- Sureties, Discharge of a Surety and modes of discharge
3. **The Indian Contract Act, 1872** **8 Hours**
Bailment – Meaning, Types of Bailment, Features, Rights and Duties of a Bailor and a Bailee, Pledge, Features of a contract of Pledge, Rights of a Pledgor and Pledgee
4. **The Indian Contract Act, 1872** **8 Hours**
Agency – Meaning, Creation of an agency and conditions, who can be an agent and Principal, Sub Agent and Rules, Substituted Agent and Rules, Liabilities of an agent against the third parties
5. **The Negotiable Instruments Act, 1881:** **10 Hours**
Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Negotiability, Assignability, Right and Obligation of parties, presentment of Instruments, Rules of Compensation
6. **The General Clauses Act, 1897:** **8 Hours**
Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous

Note: The Acts will be taught as amended

Books for Reference:

- Industrial and Business Law – Tulsian P C (S Chand Publishing, 2011)
- Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud, 2004)
- Business Laws – Nirmal Singh (Deep & Deep Publications, 2003)
- Labour & Industrial Laws – P K Padhi (Prentice Hall India, 2017)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company, 2014)
- Institute of Chartered Accountants of India (Sahitya Bhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company, 1983)
- Mercantile Laws – Aggarwal (Galgotia Publications, 2005)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House, 2010)
- Mercantile Law – Arun Kumar (Atlantic Publishers, 2001).

Objective:

To develop an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues.

Pedagogy: This course consists of class room lectures, interactions, assignments.

- | | |
|---|-----------------|
| 1. Profits and gains of business or profession | 10 Hours |
| 2. Capital gains | 10 Hours |
| 3. Income from Other Sources | 4 Hours |
| 4. Deductions from gross total income | 8 Hours |
| General provisions, Deductions in respect of certain payments, Specific deductions in respect of certain income, Deductions in respect of other income, Other deductions | |
| 5. Aggregation of income; Set-off, or carry forward and set-off of losses | 8 Hours |
| Clubbing of income: An introduction, Transfer of income without transfer of assets, Income arising from revocable transfer of assets, Clubbing of income of income arising to spouse, minor child and son's wife in certain cases, Conversion of self-acquired property into property of HUF, Aggregation of income, Concept of set-off and carry forward and set-off of losses, Provisions governing set-off and carry forward and set-off of losses under different heads of income, Order of set-off of losses | |
| 6. Computation of total income and tax liability of individuals | 5 Hours |
| Income to be considered while computing total income of individuals, Procedure for computation of total income and tax liability of individuals | |
| 7. Advance tax, tax deduction at source, tax collection at source | 5 Hours |
| Introduction, Direct Payment, Provisions concerning deduction of tax at source, Advance payment of tax, Interest for defaults in payment of advance tax and deferment of advance tax, Tax collection at source – Basic concept, Tax deduction and collection account number | |
| 8. Provisions for filing return of income and self-assessment | 2 Hours |
| Return of Income, Compulsory filing of return of income, Fee and Interest for default in furnishing return of income, return of loss, Provisions relating to belated return, revised return etc., Permanent account number, Persons authorized to verify return of income, Self-assessment | |

Books for Reference:

- Direct Taxes Law and Practice – Dr Vinod K Singhania and Dr Kapil Singhania (Taxmann Publications Pvt Ltd, 2009)
- Students' Guide to Income Tax - Vinod K Singhania and Monica Singhania (Taxmann Publications Pvt. Ltd, University Edition, 2014)
- Income Tax Law and Practice – Hariharan (tata McGraw-Hill Education, 2015)
- Systematic Approach to Income Tax - Girish Ahuja and Ravi Gupta (Bharat Law House, 2011)
- The Income Tax Law of India – Shubham Sinha (CreateSpace Independent Publishing Platform, 2015)
- Direct Taxes – Lal (Pearson Education India, 2008)
- Income Tax – B B Lal (Pearson Education India, 2012)
- Income Tax Law and Accounts - H.C Mehrotra (Sahitya Bhavana Publications, 1967)
- Handbook of Corporate Tax Planning - E. A Srinivas (State Mutual Book & Periodical Service, 2010)

Understanding Indian income Tax Law – Lavneet Relan (Lavneet Relan, 2015)

B. COM (P) – SEMESTER IV

Group I Core 4 COST AND MANAGEMENT ACCOUNTING –II

Objectives:

- To understand the basic concepts and processes used to determine product
- To be able to interpret cost accounting statements
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Pedagogy: Classroom lecture, interaction, group discussion, assignment and skill development

- 1. Contract Costing** **10 Hours**
Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not certified, Determination Value of work certified, Cost of work not certified, Notional or estimated profit from a contact.
- 2. Process/ Operation Costing** **10 Hours**
Process cost recording, Process loss, abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process, Joint Products- Apportionment of joint costs, Methods of apportioning joint cost over joint products, By-Products- Methods of apportioning joint costs over by-products, treatment of By-product cost.
- 3. Costing of Service Sectors** **10 Hours**
Determination of Costs and Prices of services of following sectors/ Industries - Transport, Toll roads, Hospitals, Canteen/ Restaurants, Hotels/ Lodges, Educational Institutions, Financial Institutions/ Banks, Insurance, IT sector and other services.
- 4. Standard Costing** **10 Hours**
Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement, Calculation and Reconciliation of Cost Variances - Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance.
- 5. Marginal Costing** **10 Hours**
Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break-even analysis, Consideration of Limiting factor (key factor), Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, Short term decision making using the above concepts (basic / fundamental level).

6. Budget and Budgetary Control

10 Hours

Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures, The use of budget in planning and control - Flexible budget, Preparation of Functional budget for operating and non- operating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

Books for Reference:

- Cost Accounting – V Rajasekaran (Pearson Education India, 2010)
- Costing: An Introduction – Colin Drury (Springer, 2013)
- Advanced Cost Accounting – M N Arora (Himalaya Publishing House, 2010)
- Cost Accounting: Concepts and Methods – Dr N K Agarwal & Deepali Jain (Asian Books Pvt Ltd, 2008)
- Cost Accounting – Khan (McGraw-Hill Education Pvt Ltd, 2014)
- Essentials of Cost Accounting – John G Blocker (Read Books, 2007)
- Advanced Cost Accounting – J K Mitra (New Age International, 2009)
- Cost Accounting: Principles & Practice – Dutta (Pearson Education India, 2004)
- Cost and management accounting – S P Jain & K L Narang (Kalyani Publishers, Ludhiana, 2011)
- Essentials of Cost Management – Catherine Stenzel & Joe Stenzel (John Wiley & Sons, 2003)

B. Com (P) – Semester IV

Group II Elective1

Tourism Management

Objectives:

- To understand the basic concept of tourism
- To study different types of tourism
- To understand the dimensions of tourism
- To study organization of tourism

Pedagogy: class room lecture, seminars, assignments, group discussions, case studies

Unit 1: Introduction to Tourism:

(10 Hours)

Definition of Tourism, Historical background of tourism, Types and forms of Tourism, Factors motivating travel. Tourism Industry- Nature and Characteristics – components – Tourism Industry in India

Unit 2: Tourism Planning and Development

(10 Hours)

Planning for tourism; Conceptual meaning of tourism planning; coordination in planning; the planning process; tourist demand and supply; Levels and types of Tourism Planning, Public and Private sector role in Tourism Development.

Unit 3: Tourism organizations

(10 Hours)

World Tourism Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association (UFTAA), Travel Agents Association of India (TAII), Indian Association of Tour Operators (IATO), Ministry of Tourism-Govt. Of India, India Tourism Development Corporation (ITDC)

Books for study and reference:

- A K Bhatia, Tourism Development – Principles and Practices; Sterling Publishers Private Limited, New Delhi
- Krishna K Kamra, Mohinder Chand; Basics of Tourism – Theory, Operation and Practice; Kanishka Publishers, Distributors, New Delhi
- Sharma, J. K. (2014), Tourism Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
- JagmohanNegi (2013). Travel Agency and Tour Operations
- Mohinder Chand (2015). Travel Agency and Tour Operations: An Introductory Text, Anmol Publication Pvt. Ltd. New Delhi.
- Dennis L Foster (2014). Introduction to Travel Agency Management
- Laurence Stevens (2010). Guiding to Starting and Operating Successful Travel Agency, Delmar Publishers
- Manual of Travel Agency Practice – Butterworth Heinemann Pub, London (2013)
- Betsy Fay (2012) Essentials of Tour Management , Prentice Hall
- Pond KL (2014), Professional Guide: Dynamics of Tour Guiding, John Wiley & Sons Publications.

B. Com (P) – Semester IV
EVENT MANAGEMENT

Group II Elective 2

OBJECTIVE:

- To provide students with a conceptual framework of Event Management
- Learn about Event Services
- Conducting Event and Managing Public Relations

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT

10 Hours

Event – meaning; event management- need - analysis of event, scope of event, decision makers- event manager, technical staff- establishing of policies & procedure- developing record keeping systems.

Unit: 2-EVENT MANAGEMENT PROCEDURE

10 Hours

Principles for holding an event, general details, permissions- policies, government and local authorities, - phonographic performance license, utilities- ambulance, catering, electricity, water, taxes applicable; precautions to be taken on managing an event.

Unit: 3-CONDUCT OF AN EVENT

10 Hours

Preparing a planning schedule, assigning responsibility, communication and budget of event- checklist, computer aided event management– roles & responsibilities of event managers for different events. Corporate events; planning of corporate event, job responsibility of corporate events organizer, arrangements, budgeting, safety of guests and participants, creating blue print, need for entertainment in corporate events and reporting.

Skill Development

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
- Preparing Budget for conduct of National level intercollegiate sports events.
- Preparation of Event Plan for College day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest.

Book References:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, Vikas Book House.
3. Anne Stephen – Event Management, Himalaya Publishing House.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

B. Com (P) – Semester IV

Group II elective 3

Personal Tax Planning

Objective:

- Enable learners to assess income tax on individual income
- Offer knowledge on tax saving avenues under Income Tax Law

Unit 1: Assessment of income of individuals

10 Hours

Income from Salary, Rental income, Business / Professional income, capital gains, other sources. Illustrations.

Unit 2: Assessment of Tax of individuals

10 Hours

Investments, savings, payments and incomes deductible while computing taxable income;

Income Tax rates applicable to individuals including Senior Citizens and Super Senior Citizens. Illustrations on computation of Taxable income and income tax payable

Unit 3: Filing of IT Returns

10 Hours

IT returns by individuals, Due dates of return, PAN, Assessment Procedure.

Books for Reference:

- 1 Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- 3 Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- 4 B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- 5 T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana

Objectives:

- To acquire the ability to apply specific Accounting Standards, Guidance Notes and legislations to different transactions and events and in preparation and presentation of financial statements of business entities;
- To understand and apply financial reporting and regulatory requirements of Banking, Financial services

Pedagogy: Class room lecture, interaction, seminar, assignment and problem solving

- 1. Partnership Accounts – Dissolution and Amalgamation** **12 Hours**
Dissolution of partnership firms including piecemeal distribution of assets and Amalgamation of partnership firms.
- 2. Partnership Accounts – Conversion** **12 Hours**
Conversion of partnership firm into a company and Sale to a company.
- 3. Partnership Accounts – Limited Liability Partnership** **12 Hours**
Issues related to accounting in Limited Liability Partnership.
- 4. Accounting for Employee Stock Option Plan** **12 Hours**
Provisions and problems
- 5. Buy back of securities and Equity shares with differential rights** **12 Hours**
Provisions and problems

Books for Reference:

- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounting: Practice & Theory – Jayaprakash Reddy (APH Publishing, 2004)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

Objective:

To develop an understanding of various aspects of Finance and acquire the ability to apply such knowledge in decision-making.

- 1. Determination of National Income** **12 hours**
National Income Accounting; The Keynesian Theory of Determination of national Income
- 2. Public Finance** **12 Hours**
Fiscal Functions, Market Failure, Government Interventions to correct market failure, Fiscal Policy
- 3. Money Market** **12 Hours**
The concept of money & demand, The concept of money & supply, Monetary Policy
- 4. International Trade** **12 Hours**
Theories International trade, Instruments of trade policy, Trade Negotiations
- 5. Exchange Rates and Capital Movements** **12 Hours**
Exchange rate & its economic effects; International capital movements

Books for reference:

- Modern Economic Theory – Sampat Mukherjee (New Age International, 2002)
- Managerial Economics: Concepts and Principles – Donald N Stengal (Business Expert Press, 2011)
- Agricultural economics - S S Reddy (Oxford and IBH Publishing, 2006)
- Prosperity without Growth - Tim Jackson (Routledge, 2016)
- Computational Economics and Finance - Hal Varian (Springer Science and Business Media, 1996)
- The Economics of Defense Policy - Keith Hartley (Brassey's, 1995)
- Economic Development - Michael Todaro (Pearson Education Limited, 1998)
- Environmental Economics - Charles D Kolstad (Cambridge University Press, 2011)
- Analytical Development Economics - Kaushik Basu (MIT Press, 2003)
- Poverty and Income Distribution - Edward N Wolff (Wiley-Blackwell, 2009)

B. COM (P) – SEMESTER V

Group I Core 3

AUDITING AND ASSURANCE - I

Objective:

To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

Pedagogy: Class room lectures, case analysis, group discussion, seminars and assignments

- 1. Nature, Objective and Scope of Audit 10 Hours**
Auditing Concepts: Nature, objective and scope of Audit; Relationship of auditing with other disciplines;
Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI;
Engagement Standards: Qualities of Auditor, Elements of System of Quality Control (SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements); Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing); Preconditions for an audit; Audit Engagement; Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements); Leadership Responsibilities for Quality on Audits; Concept of Auditor's Independence; Threats to Independence; Acceptance and Continuance of Client Relationships and Audit Engagements (SA 220 Quality Control for an Audit of Financial Statements).
- 2. Audit Strategy, Audit Planning and Audit Programme 10 Hours**
Audit Strategy; Audit planning (SA 300); Audit Programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality (SA 320 Materiality in Planning and Performing an Audit).
- 3. Audit Documentation and Audit Evidence 10 Hours**
Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation); Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500 Audit Evidence); Written Representations as Audit Evidence; Objective of Auditor

regarding Written Representation; Management from whom Written Representations may be requested; Written Representations about Management's Responsibilities (SA 580 Written Representations); Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims (SA 501 Audit Evidence - Specific Considerations for Selected Items); External confirmation procedures; Management's refusal to allow the auditor to send a confirmation request; Negative Confirmations (SA 505 External Confirmations); Audit evidence about opening balances; Accounting policies relating to opening balances; Reporting with regard to opening balances (SA 510 Initial Audit Engagements-Opening Balances); Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions (SA 550 Related Parties); Meaning of Subsequent Events; Auditor's obligations in different situations of subsequent events (SA560 Subsequent Events); Responsibilities of the Auditor with regard to Going Concern Assumption; Objectives of the Auditor regarding Going Concern; Events or Conditions that may cast doubt about Going Concern Assumption; Audit Procedures when events or conditions are identified (SA 570 Going Concern).

4. **Risk Assessment and Internal Control:** **10 Hours**
 Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment; Internal control, Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment (SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment); Materiality and audit risk (SA 320 Materiality in Planning and Performing an Audit); Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.
5. **Fraud and Responsibilities of the Auditor in this Regard:** **10 Hours**
 Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud; Communication of Fraud (SA 240 The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements); Provisions of the Companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.
6. **The Company Audit** **10 Hours**
 Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO; Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made there under.

Books for Reference:

- Fundamentals of Auditing – Basu (Pearson Education India, 2010)
- Practical Auditing – B N Tandon (S Chand Company, 1982)
- Auditing: Assurance and Risk – W Robert Knechel & Steven E Salterio (Routledge, 2016)
- Auditing Principles & Techniques – Basu (Pearson Education India, 2006)
- Auditing: Principles & Practice – Ravinder Sharma & Virender Sharma (PHI Learning Pvt Ltd, 2015)
- Practical Auditing - Ghatalia, S.V. (Allied Publishers Private Ltd, 1989)
- A Hand Book of Practical Auditing – B N Tandon, S Sundharabahu (S Chand Limited, 2006)
- Statement on Auditing Standards – AICPA (John Wiley & Sons, 2016)
- Auditing Standards – AICPA (John Wiley & Sons, 2017)
- Auditing: Theory and Practice – Arun Kumar & Rachana Sharma (Atlantic Publishers & Dist., 2001)

B. COM (P) – SEMESTER V
STRATEGIC MANAGEMENT

Group I Core 4

Objective:

To develop an understanding of strategic management concepts and techniques and acquire the ability to apply the same in business situations.

Pedagogy: Class room lectures, case analysis, group discussion, seminars and assignments

- 1. Introduction to Strategic Management 12 Hours**
Business Policy, Meaning and Nature of Strategic management, Business Strategy, Strategic Levels in Organizations, Strategic Management in Government and Not-for-profit organization
- 2. Dynamics of Competitive Strategy 12 Hours**
Competitive Landscape, Strategic Analysis, Industry and Competitive Analysis; Core Competence, Competitive Advantage, Internal and External Analysis
SWOT Analysis, Globalization
- 3. Strategic Management Process & Corporate Level Strategies 12 Hours**
Strategic Planning, Strategic Intent - Vision, Mission and Objectives, Strategy Formulation, Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level, Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround Retrenchment and Retreat
- 4. Business Level Strategies & Functional Level Strategies 12 Hours**
Competitive Strategies at Business Level; Michael Porter's Generic Strategies; Best-Cost Provider Strategy; Marketing Strategy; Financial Strategy; Operations Strategy; Human Resource Strategy; Research and Development
- 5. Organization and Strategic Leadership and Strategic Implemental and Control 12 Hours**
Organization Structure; Strategic Business Unit; Strategic Leadership; Strategy Supportive Culture; Entrepreneurship and Intrapreneurship; Strategy Implementation; Strategic Change; Strategic Control; Strategy Audit; Business Process Reengineering; Benchmarking

Books for Reference:

- Strategic Management – Philip Sadler (Kogan Page Publishers, 2003)
- Business Policy & Strategic Management – Azhar Kozami (Tata McGraw-Hill Education, 2002)
- Strategic Management – R Srinivasan (PHI Learning Pvt Ltd, 2014)
- Strategic Management – Abbass F Alkhafaji (Psychology Press, 2003)
- Strategic Planning – Byron K Simerson (ABC- CLIO, 2011)
- Corporate Strategy: Theory & Practice – Ulrich Pidun (Springer, 2018)
- Corporate Strategy – B Hariyappa (B Hariyappa, 2015)
- Strategic Planning: Fundamentals for Small Business – Gary Mary (Business Expert Press, 2010)
- Fundamentals of Strategic Management – Raghavan Parthasarthy (Dreamtech Press, 2008)
- The Strategic Management Process (Van Schaik Publishers, 2018)

Objective:

To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

Pedagogy: Class room lectures, case analysis, group discussion, seminars and assignments

1. **Introduction to Financial Management Function** **12 Hours**
Objective and scope of financial management; Role and purpose; Financial management environment; Functions of finance executives in an organization; Financial distress and insolvency.
2. **Financial Analysis through Ratios** **12 Hours**
Users of the financial analysis; Sources of financial data for analysis; Calculation and Interpretation of ratios: Analyzing liquidity; Analyzing leverage; Analyzing solvency; Analyzing efficiency/activity; analyzing profitability; Limitations of ratio analysis
3. **Financing Decisions** **12 Hours**
Sources of Finance - Different Sources of Finance, Characteristics of different types of long-term, debt and equity finance, Method of raising long term finance; Different Sources of short-term Finance, Internal fund as a source of finance, International sources of finance, Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.
Lease Financing - Concept and Classification; Significance and Limitations of Lease Financing, Financial Evaluation of Leasing Decision
4. **Cost of Capital** **12 Hours**
Significance of cost of capital; Factors of cost of capital; Measurement of costs of individual components of capital; Weighted average cost of capital (WACC); Marginal cost of capital; Effective Interstate
Capital Structure Decisions - Significance of capital structure, Determinants of capital structure; Capital structure planning and designing, Designing of optimum capital structure, Theories of Capital Structure and value of the firm-relevancy and Irrelevancy of capital structure., EBIT- EPS Analysis, Breakeven-EBIT Analysis., Under/ Over Capitalization.
5. **Leverages** **12 Hours**
Types of Leverages- Operating, Financial and Combined; Analysis of leverages

Books for reference:

- Financial Management - An Analytical and Conceptual Approach: S C Kuchhal (Chaitanya Pub. House, 1999)
- Strategic Financial Management – CA Manoj Kumar Jain (CA Manoj Kumar Jain, 2010)
- Strategic financial Management – Rober Alan Hill (Bookboon, 2008)
- Financial Management - Text & Problems: M Y Khan (TMH, 2004)
- Financial Management - Theory & Practice: Prasanna Chandra (TMH, 1984)
- Indian Financial System - M Y Khan (TMH, 1980)
- Strategic Financial Management – Remi Aborode (EL-TODO Ventures, 2005)
- Indian Financial System - H R Machiraju, (Vikas Publications, 2002)
- International Financial Management - P G Apte (TMH, 2010)
- International Financial Management - Jeff Madura and Roland Fox (TMH, 1986)

Group I Core 6

**B.COM (P) – SEMESTER V
ACCOUNTING STANDARDS**

Objectives:

- To acquire the ability to apply specific Accounting Standards, Guidance Notes and legislations to different transactions and events and in preparation and presentation of financial statements of business entities;
- To understand and apply financial reporting and regulatory requirements of Banking, Financial services and Insurance sector.

Pedagogy: Class room lecture, interaction, seminar, assignment and problem solving

- | | |
|--|-----------------|
| 1. Accounting Standards: AS 7, AS 9, AS 14, AS 18 | 12 Hours |
| AS7: Construction Contracts | |
| AS9: Revenue Recognition | |
| AS14: Accounting for Amalgamations | |
| AS18: Related Party Disclosures | |
| 2. Accounting Standards: AS 19, AS 20, AS 24, As 26 | 12 Hours |
| AS19: Leases | |
| AS20: Earnings per Share | |
| AS24: Discontinuing Operations | |
| AS26: Intangible Assets | |
| 3. Accounting Standards: AS 29, AS 15, AS 25, As 28 | 12 Hours |
| AS29: Provisions, Contingent Liabilities and Contingent Assets. | |
| AS 15: Employee Benefits | |
| AS 25: Interim Financial Reporting | |
| AS 28: Impairment of Assets | |
| 4. Application of Guidance Notes issued by the ICAI on specified accounting aspects. Company Accounts | 12 Hours |
| 5. Comparison between IFRS Vs IND AS Vs AS | 12 Hours |

Notes: Accounting standards will be taught as amended

Books for Reference:

- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- Indian Accounting Standards – Bhattacharyya (Tata McGraw-Hill Education, 2006)
- Students' guide to Accounting Standards – D S Rawat (Taxmann Publications Pvt Ltd, 2009)
- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounting: Practice & Theory – Jayaprakash Reddy (APH Publishing, 2004)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

Group I Core 1

**B.COM (P) – SEMESTER VI
ADVANCED ACCOUNTING - II**

Objectives:

- To acquire the ability to apply specific Accounting Standards, Guidance Notes and legislations to different transactions and events and in preparation and presentation of financial statements of business entities;
- To understand and apply financial reporting and regulatory requirements of Banking, Financial services and Insurance sector.

Pedagogy: Class room lecture, interaction, seminar, assignment and problem solving

- | | | |
|----|--|-----------------|
| 1. | Framework for preparation and presentation of financial statements. | 10 Hours |
| 2. | Reconstruction of a Company | 10 Hours |
| | a) Internal reconstruction of a company | |
| | b) External reconstruction of a company | |
| 3. | Reorganisation of a company: Amalgamation | 10 Hours |
| 4. | IND AS 24 – Related Party Disclosure | 10 Hours |
| 5. | IND AS 33 – Earning Per Share | 10 Hours |
| 6. | IND AS 108 – Operating Segments | 10 Hours |

Books for Reference:

- Introduction to Financial Accounting – Horngren (Pearson Education India, 2008)
- Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2017)
- Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons, 1990)
- Advanced Accountancy – S N Maheshwari (Vikas Publishing House, 1984)
- Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co, 1981)
- Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2007)
- Advanced Accounting: Practice & Theory – Jayaprakash Reddy (APH Publishing, 2004)
- Advanced Accounts – S C Gupta (S Chand Publishing, 1997)
- Advanced Accountancy – Rao M E Thukaram (New Age International, 2005)
- Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
- International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications, 2012)

Objective:

To develop an understanding of the concepts, principles and provisions relevant to international taxation and acquire the ability to apply such knowledge to make computations and address issues in practical case scenarios.

- 1. Transfer Pricing 10 Hours**
Arm's Length Price, International Transactions, Most Appropriate Method Functions, Assets and Risk Analysis, Documentation & Compliances, Advance Pricing Agreements
- 2. Non – Resident Taxation 10 Hours**
Determination of Residential Status of different persons and scope of income taxable in the hands of non – residents – residential status of company other than Indian Company based on Place Of Effective Management (POEM) – Income exempt in the hands of non – resident – profits and gains from shipping business, business of operation of aircraft, business of civil construction etc. in certain turnkey power projects in the case of non-corporate non-residents and foreign company applying the presumptive tax provisions – Quantum of head office expenditure allowed as deduction – tax payable by non – residents on dividend, royalty and fees of technical services – tax payable by non – residents applying the special provisions relating to certain incomes of non – residents prescribed under Chapter XII – A – Withholding tax provisions to determine the tax required to be deducted at source on certain payments made to non – residents -
- 3. Total income of non – residents 10 Hours**
Total income of non – residents and tax payable thereon – Making computation and address related issues
- 4. Double Taxation Relief 10 Hours**
Need – Types – Provisions relating to Double Taxation Relief in problem solving and addressing related issues – Procedure for claiming deduction where there is no double taxation avoidance agreement between India and the other country where the income has been taxed and compute the amount of deduction – Concept of permanent establishment under double taxation avoidance agreements and its relevance
- 5. Overview of the Black Money and Imposition of Tax Law 10 Hours**
Value of an Undisclosed Asset – Scope of Total Undisclosed Foreign Income and Asset - Total Undisclosed Foreign Income and Asset for levy of Tax – Powers of Tax Authorities – Provisions relating to assessment, appeal and revision – Penalty and prosecution provisions for various offences – Provisions of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and related rules to address relevant issues and make computations

Anti-Avoidance Measures

10 Hours

Controlled Foreign Corporations , Base Erosion and Profit Shifting and
Other Anti Avoidance Measures

Books for Reference:

- The International Taxation System – Andrew Lymer & John Hasseldine (Springer Science & Business Media, 2002)
- International Taxation – Joseph Isenberg (Foundation Press, 2010)
- Basic International Taxation – Roy Rohatgi (Richmond Law & Tax, 2005)
- Principles of International Taxation – Angharad Miller, Lynne Oats (A&C Black, 2012)
- Principles of International Taxation – Karl Sonntag, C. S. Mathur (LexisNexis Butterworths, 2006)
- International Taxation: Indian Perspective - Nigam Nuggehalli (Springer India, 2019)
- Taxation of Permanent Establishments – Radhakrishnan Rawal (Spiramus Press Ltd, 2006)
- Transfer Pricing – Mukesh Bhutani (LexisNexis Butterworths, 2007)
- International Taxation of Trust Income – Mark Brabazon (Cambridge university Press, 2018)
- The Law and Practice of Tax treaties – Nilesh Modi (CCH Wolters Kluwer, 2014)

B. COM (P) – SEMESTER VI

Group I Core 3 STRATEGIC FINANCIAL MANAGEMENT

Objective:

To acquire the ability to apply financial management theories and techniques in strategic decision making.

Pedagogy: Classroom lecture, group discussion, seminars and assignments.

- 1. Portfolio Management** **12 Hours**
Portfolio Analysis; Portfolio Selection; Capital Market Theory; Portfolio Revision; Portfolio Evaluation; Asset Allocation; Fixed Income Portfolio
- 2. Mutual Fund** **12 Hours**
Meaning – Evolution – Types – Advantages and Disadvantages of Mutual Funds
- 3. Forward Contracts** **12 Hours**
Meaning; Determination of Forward Rate; Execution of Forward Contract; Early execution of Forward Contract; Cancellation of Forward Contract; Extension of Forward Contract
- 4. Futures Contracts** **12 Hours**
Meaning; Difference between Futures and Forwards; Types of Future Contracts; Single Stock Futures; Index Futures; Trading Mechanism in Stock Futures; Speculation Hedging; Advantages of Future Trading Vs. Stock Trading; Uses/Advantages of Stock Index Futures; Valuation of Forward and Future Contracts; Correlation between Forward and Future Prices
- 5. Options** **12 Hours**
Meaning; Comparison with Single Stock Futures; Stock Index Option; Factors affecting value of an Option; Option Valuation Techniques: The Value of an option at Expiry Date; Binomial Model; Risk Neutral Method; Black-Scholes Model; Greeks; Embedded Derivatives; Strategies using Options; Calendar Spreads; Straddles; Strangle; Butterfly Spreads

Books for Reference:

- Financial Management - An Analytical and Conceptual Approach: S C Kuchhal (Chaitanya Pub. House)
- Strategic Financial Management – CA Manoj Kumar Jain (CA Manoj Kumar Jain)
- Strategic financial Management – Rober Alan Hill (Bookboon)
- Financial Management - Text & Problems: M Y Khan (TMH)
- Financial Management - Theory & Practice: Prasanna Chandra (TMH)
- Indian Financial System - M Y Khan (TMH)
- Strategic Financial Management – Remi Aborode (EL-TODO Ventures)
- Indian Financial System - H R Machiraju, (Vikas Publications)
- International Financial Management - P G Apte (TMH)
- International Financial Management - Jeff Madura and Roland Fox (TMH)

Objective:

To develop an understanding of various aspects of Financial Management and acquire the ability to apply such knowledge in decision-making.

Pedagogy: Class room lectures, case analysis, group discussion, seminars and assignments

- 1. Investment Decisions 12 Hours**
Capital Investment Decisions - Objective of capital investment decisions; Methods of Investment appraisal - Payback period, Discounted payback period; Accounting Rate of Return (ARR); Net Present Value (NPV) - The meaning of NPV, Strengths and limitations of NPV method, The impact of taxation on the NPV analysis, The impact of Inflation on the NPV analysis, The working capital adjustment in an NPV analysis, Capital rationing, Equivalent Annual Costs, Adjusted present value; Internal Rate of return (IRR)-Limitations of the IRR method, Multiple IRRs; Modified internal Rate of Return (MIRR)- Definition and explanation of MIRR, The process for calculating MIRR, Strengths of the MIRR approach; Profitability Index
- 2. Capital Budgeting under Risk and Uncertainty 12 Hours**
Probability Analysis; Certainty Equivalent Method; Risk Adjusted Discount Rate; Scenario Analysis; Sensitivity Analysis
- 3. Dividend Decisions 12 Hours**
Basics of Dividends; Forms of dividend; Determinants of dividend; Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.
- 4. Working Capital 12 Hours**
Working capital- Liquidity and Profitability; The Working capital financing decisions- Primary and Secondary Sources of Liquidity; The working Capital Cycle (Operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles.
- 5. Management of Working Capital 12 Hours**
Assessment of working capital requirement; Management of Accounts Receivables (Debtors); Factoring and Forfeiting; Management of Accounts Payables (Creditors) Management of Inventory; Management of Cash, Treasury management; Banking norms of working capital finance

Books for Reference:

- Financial Management - An Analytical and Conceptual Approach: S C Kuchhal (Chaitanya Pub. House)
- Strategic Financial Management – CA Manoj Kumar Jain (CA Manoj Kumar Jain)
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- Indian Financial System - H R Machiraju, (Vikas Publications)
- International Financial Management - P G Apte (TMH)
- International Financial Management - Jeff Madura and Roland Fox (TMH)

Objective:

To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

Pedagogy: Class room lectures, case analysis, group discussion, seminars and assignments

- 1. Audit Sampling, Analytical Procedure 12 Hours**
Meaning of Audit Sampling; Designing an audit sample; Types of sampling; Sample Size and selection of items for testing; Sample selection method (SA 530 Audit Sampling)
Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures (SA 520 Analytical Procedures).
- 2. Audit of Items of Financial Statements: 12 Hours**
Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/ loss on sale of Investments etc. Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc. Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks, Computer Software etc. Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities (The list of items is illustrative only)
- 3. Audit Report: 12 Hours**
Forming an opinion on the Financial Statements; Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements); Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required (SA 705 Modification to the Opinion in the Independent Auditor's Report); Qualification, Disclaimer, Adverse opinion (SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent, Auditor's Report); Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information– Corresponding Figures and Comparative Financial Statements).

- 4. Audit of Banks: 12 Hours**
Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.
- 5. Audit of Different Types of Entities: 12 Hours**
Appointment of Auditor, Audit Procedure. Audit Report in respect of different Category of Entities mentioned below: government; Local bodies and not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.

Note: The Syllabus will be taught as amended

Books for Reference:

- Fundamentals of Auditing – Basu (Pearson Education India, 2010)
- Practical Auditing – B N Tandon (S Chand Company,)
- Auditing: Assurance and Risk – W Robert Knechel & Steven E Salterio (Routledge, 2016)
- Auditing Principles & Techniques – Basu (Pearson Education India, 2006)
- Auditing: Principles & Practice – Ravinder Sharma & Virender Sharma (PHI Learning Pvt Ltd, 2015)
- Practical Auditing - Ghatalia, S.V. (Allied Publishers Private Ltd,)
- A Hand Book of Practical Auditing – B N Tandon, S Sundharabahu (S Chand Limited, 2006)
- Statement on Auditing Standards – AICPA (John Wiley & Sons, 2016)
- Auditing Standards – AICPA (John Wiley & Sons, 2017)
- Auditing: Theory and Practice – Arun Kumar & Rachana Sharma (Atlantic Publishers & Dist., 2001)

B. COM (P) – SEMESTER VI
Group I Core 6 ENTERPRISE INFORMATION SYSTEMS

Objective:

To develop an understanding of technology enabled Information Systems and their impact on enterprise-wide processes, risks and controls.

Pedagogy: Class room teaching, laboratory, assignments and projects

- 1. Automated Business Processes 10 Hours**
Introduction to Enterprise Business Processes, Benefits, Risks and Controls; Diagrammatic representation of business processes using Flowcharts; Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc.
- 2. Regulatory and Compliance Requirements 10 Hours**
Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000
- 3. Financial and Accounting Systems 10 Hours**
Integrated (ERP) and non-integrated systems with related risks and controls; Business process modules and their integration with Financial and Accounting systems; Reporting Systems and MIS, Data Analytics and Business Intelligence; Business Reporting and fundamentals of XBRL (Extensible Business Reporting Language); Applicable regulatory and compliance requirements
- 4. Information Systems and Its Components 10 Hours**
Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls;
Mapping of Organization structure with segregation of duties in Information Systems.
- 5. E-Commerce, M-Commerce and Emerging Technologies 10 Hours**
Components and Architecture of E-Commerce and M-Commerce with related risks and controls; Business process flow with its related risks and controls; Applicable regulatory and compliance requirements; Emerging technologies with its related risks and controls
- 6. Core Banking Systems 10 Hours**
Components and Architecture of CBS and related risks and controls; Core modules of banking and Business process flow and its related risks and controls; Reporting Systems and MIS, Data Analytics and Business Intelligence; Applicable regulatory and compliance requirements

Books for Reference:

- Foundations of Information Technology – D S Yadav (New Age International, 2006)
- Information Technology Law – Andrew Murray (Oxford University Press, 2016)
- Enterprise Information System - O'Braian, (McGraw-Hill Education, 2007)
- Core Banking System – Gerardus Blokdyk (5STAR Cooks, 2016)
- Information Technology and Product Development – Satish Nambisan (Springer Science and Business Media, 2010)
- Computer Fundamentals – P K Singh (Vk Global Publications, 2015)
- Enterprise Information Systems: Concepts, Methodologies, Tools & Applications – Management Association, Information Resources (Idea Group Inc., 2010)
- Computer Fundamentals – Anita Goel (Pearson Education India, 2010)
- Fundamentals of Computers (Pearson Education India, 2011)
- Computer Fundamentals and Applications – Ashok Arora (Vikas Publication House, 2015)

End Semester Examinations - Question Paper Pattern

Section A:

Answer **any five** questions out of seven, carrying two marks each. (5*2 = 10)
(Question Numbers 1 to 7)

Section B:

Answer **any four** questions out of six, carrying 12 marks each. (4*12 = 48)
(Question Numbers 8 to 13)

Section C:

Answer **any two** questions out of three, carrying 16 marks each. (2*16 = 32)
(Question Numbers 14 to 16)

Section D:

Answer one **Compulsory** question / Case Study. (1*10 = 10)
(Question Number 17)

Total Marks: 100

Mode of Assessment:

Continuous Internal Assessment

(Consists of assignments, seminar presentation, Tests, attendance and class participation) : **20% Weightage**

End Semester Examination: : **80% Weightage**
