



RCSS
RAJAGIRI COLLEGE OF
SOCIAL SCIENCES
(AUTONOMOUS)

B.Com Model II (Vocational – Finance and Taxation) Programme

SCHEME AND SYLLABUS



DEPARTMENT OF COMMERCE

Rajagiri P.O - 683104, Kalamassery, Kochi, Kerala
Phone: +91 484 - 2911321, Fax: +91 484 - 2532862

E-mail: admin@rajagiri.edu
Website: www.rajagiri.edu

SCHEME AND SYLLABI FOR

B.Com – MODEL II – (VOCATIONAL - FINANCE AND TAXATION)

DEGREE PROGRAMME

**RAJAGIRI COLLEGE OF SOCIAL
SCIENCES (AUTONOMOUS),
KALMASSERY, KOCHI**

2021 Admission Onwards

RAJAGIRI COLLEGE OF SOCIAL SCIENCES (AUTONOMOUS)

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME EFFECTIVE FROM THE 2021 ADMISSIONS

The scheme of examination of B.Com Degree Programme is modified in line with the Choice Based Credit and Semester System introduced by Mahatma Gandhi University from 2009-10

B.Com – Model II (VOCATIONAL - FINANCE AND TAXATION)

Courses and Duration of Examinations

Total credits: 120 Working Days: Semester: 90

Working Hours / Semester: 450

Continuous Internal Evaluation: 20%; End Semester Examination: 80%

The objective of the course is to integrate professional courses with B.Com for the students who are aspiring for higher studies both within India and abroad. They can get the benefit from the credits they earn by exposing themselves to these programs.

1. Title of the Programme: This Degree shall be called B Com – Model II (Vocational – Finance and Taxation)

2. Eligibility for admission

- a. Admission to the B.Com Degree Programme shall be open only to candidates who have passed the Plus Two or equivalent examination recognized by M.G. University with Book-Keeping and Accountancy and any two of the following subjects, viz., (1) Commerce, (2) Commercial Correspondence and Commercial Geography, (3) Economics, (4) Life Insurance with Salesmanship, (5) Banking with Secretarial Practice, (6) Business Studies, (7) Mathematics, (8) Computer Science/Computer applications, (9) Informatics Practice & Management, (10) Informatics Practice, (11) Management, (12) Accountancy as optional under Part III of the Examination.
- b. Have passed Plus Two or equivalent examination recognized by this University with other subjects under Part III optional subjects provided they have secured 45 % of the aggregate marks. For SC/ST applicants and ST applicants of Lakshadweep, only a pass minimum is required and for SEBC and OEC applicants 3 % and 5 % relaxation of marks respectively are allowed.

3. Duration of the Programme

The duration of the B.Com programme of study is three academic years with six semesters

4. Medium of instruction: The medium of instruction and examination shall be English

5. Courses of Study

The total number of courses for the whole B Com – Model II (Vocational – Finance and Taxation) programme is 34. It is divided in to three heads namely-

1. Common courses

2. Core and Complimentary Courses

3. Open Courses

6. Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester the student shall not be allowed to appear for any examination in that semester. However, condonation of shortage of attendance will be granted for to the level

of 10 % for each of the courses in each semester subject to a maximum of two times for the entire programme of study.

7. Continuous Internal Assessment (CIA)

B.Com. programme shall have continuous internal Assessment as specified in the common regulations for CBCS System of the M G University.

8. End Semester Examination

The college shall conduct end semester examinations for each of the courses. The duration of the examination shall be three hours for each course. Provisions of the common regulation for the conduct of the examination will be applicable in this case.

9. Record Book

There should be a record book for core, complimentary and open courses with a minimum of 25 pages, 9”x12’ with a thick paper back covering, labelled as record book with the name of the college, subject etc; given on the first page. The book should provide a record of the practical assignments and other assignments given to the student in the respective papers during the semester.

10. Project Report

- 10.1 During the sixth semester every student shall prepare a project report on a topic related to Commerce.
- 10.2 Project work may be done individually or as a group of three students
- 10.3 Project work should be done under the supervision and guidance of Teachers
- 10.4 The topic of the project should be on any issues related to Commerce
- 10.5 Two copies of the project report in English with not less than 30 pages (Printed or typed in A4 size paper) should be submitted by the student on or before 31st March of the concerned year.

10.6 Structure of the Report ○

Title Page

- Certificate from the guide
- Declaration by the Student
- Name of the Student, Name and Designation of the supervising Teacher
- Acknowledgements

- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature
- Chapter III : Data Analysis
- Chapter IV: Summary /findings/ Recommendations

Appendix (Questionnaire, Specimen copies of forms, other exhibits etc ;) Bibliography

10.7 Evaluation of the Project Report.

The project report shall be subject to internal and external evaluation followed by a Viva voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner and the Head of the Department or his nominee. A viva voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

10.8 The student should get a minimum of D grade in project report.

10.9 If the student fails to get a minimum D grade in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

Guide lines for Grading of Project Report

Internal	Weight	External	Weight
Punctuality	1	Relevance of topic	2
Quality of data	2	Statement of objective	1
Scheme /Organization of the Report	1	Methodology	1
		Presentation of facts & figures	1
		Quality of analysis	1
		Viva voce	4
Total weight	4	Total weight	10

11. Practical Examination

Practical Examinations of Two hour duration for the computer optional courses shall be conducted. The weightage for the practical Examination Shall be 40%.

12. Requirement for passing the course:

A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a course. For a pass in a programme, a separate minimum of Grade E is required for all the individual courses. If a candidate secures F Grade for any one of the courses offered in a Semester/Programme only F grade will be awarded for that Semester/Programme until he/she improves this to E grade or above within the permitted period. Candidate who secures E grade and above will be eligible for higher studies.

13. In all other matters regarding the conduct of the B.Com Degree programme in the affiliated colleges under the Mahatma Gandhi University under the Choice Based Credit and Semester system which are not specified in this regulation the common regulation will be applicable.

REGULATIONS FOR UNDER GRADUATE PROGRAMMES

SCHEME AND SYLLABUS

The U.G. programmes shall include (a) Common Courses I and II, (b) Core Course(s), (c) Complementary/Vocational Courses, and (d) Open Course.

There shall be an elective stream from third semester onwards.

Credit Transfer and Accumulation system can be adopted in the programme. Transfer of Credit consists of acknowledging, recognizing and accepting credits by an institution for programmes or courses completed at another institution. The Credit Transfer Scheme shall allow students pursuing a programme in one University to continue their education in another University without break.

A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a course. For a pass in a programme, a separate minimum of Grade D is required for all the individual courses. If a candidate secures F Grade for any one of the courses offered in a Semester/Programme, only F grade will be awarded for that Semester/Programme until he/she improves this to D Grade or above within the permitted period. (See Clause 5.3)

Students who complete the programme with “D” grade in the Mahatma Gandhi University “Regulations for Under Graduate Programmes under Choice Based Credit System 2017” will have one betterment chance within 12 months, immediately after the publication of the result of the whole programme.

1. PROGRAMME STRUCTURE

Model I / II B.Com

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	14
d	Credits required from Common Course II	8
e	Credits required from Core and Complementary/Vocational courses including Project	95
f	Open Course	3
g	Minimum attendance required	75%

2. EXAMINATIONS

2.1. The evaluation of each paper shall contain two parts:

- (i) Internal or In-Semester Assessment (ISA)
- (ii) External or End-Semester Assessment (ESA)

2.2. The internal to external assessment ratio shall be 1: 4.

Both internal and external marks are to be rounded to the next integer.

All papers (theory & practical), grades are given **on a 7-point scale** based on the total percentage of marks, (**ISA+ESA**) as given below:-

Percentage of Marks	Grade	Grade Point
95 and above	S Outstanding	10
85 to below 95	A ⁺ Excellent	9

75 to below 85	A Very Good	8
65 to below 75	B ⁺ Good	7
55 to below 65	B Above Average	6
45 to below 55	C Satisfactory	5
35 to below 45	D Pass	4
Below 35	F Failure	0
	Ab Absent	0

3. CREDIT POINT AND CREDIT POINT AVERAGE

Credit Point (CP) of a paper is calculated using the formula:- $CP = C \times GP$, where C is the Credit and GP is the Grade point

Semester Grade Point Average (SGPA) of a Semester is calculated using the formula:-

$SGPA = TCP/TC$, where TCP is the Total Credit Point of that semester.

Cumulative Grade Point Average (CGPA) is calculated using the formula:-

$CGPA = TCP/TC$, where TCP is the Total Credit Point of that programme.

Grade Point Average (GPA) of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational course, Core Course is calculated using the formula:-

$GPA = TCP/TC$, where TCP is the Total Credit Point of a category of course. TC is the total credit of that category of course

Grades for the different courses, semesters and overall programme are given based on the corresponding CPA as shown below:

GPA	Grade
9.5 and above	S Outstanding
8.5 to below 9.5	A+ Excellent
7.5 to below 8.5	A Very Good
6.5 to below 7.5	B+ Good
5.5 to below 6.5	B Above Average
4.5 to below 5.5	C Satisfactory
3.5 to below 4.5	D Pass
Below 3.5	F Failure

4. MARKS DISTRIBUTION FOR EXTERNAL AND INTERNA EVALUATIONS

The external theory examination of all semesters shall be conducted at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses without practical total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

a) **For all courses without practical Marks of external Examination : 80**

b) **Marks of internal evaluation : 20**

Components of Internal Evaluation of theory	Marks
Attendance	5
Assignment /Seminar/Viva	5
Test papers (2x5=10)	10
Total	20

5. For projects

a) Marks of external evaluation : 80

b) Marks of internal evaluation : 20

Components of External Evaluation of Project	Marks
Dissertation (External)	50
Viva-Voce (External)	30
Total	80

*Marks for dissertation may include study tour report if proposed in the syllabus.

Components of internal Evaluation of Project	Marks
Punctuality	5
Experimentation/data collection	5
Knowledge	5
Report	5
Total	20

Attendance Evaluation for all papers

% of attendance	Marks
90 and above	5
85 – 89	4
80-84	3
76-79	2
75	1

(Decimals are to be rounded to the next higher whole number)

6. ASSIGNMENTS

Assignments are to be done from 1st to 4th Semesters. At least one assignment should be done in each semester for all courses.

7. SEMINAR/VIVA

A student shall present a seminar in the 5th semester for each paper and appear for Viva-voce in the 6th semester for each course.

8. INTERNAL ASSESSMENT TEST PAPERS

Two test papers are to be conducted in each semester for each course. The evaluations of all components are to be published and are to be acknowledged by the candidates. All documents of internal assessments are to be kept in the college for one year and shall be made available for verification by the University. The responsibility of evaluating the internal assessment is vested on the teacher(s), who teach the course.

9. GRIEVANCE REDRESSAL MECHANISM

Internal assessment shall not be used as a tool for personal or other type of vengeance. A student has all rights to know, how the teacher arrived at the marks. In order to address the grievance of students, a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

Level 1: Department Level:

The Department cell chaired by the HOD, Department Coordinator, Faculty Advisor and Teacher in-charge as members.

Level 2: College level

A committee with the Principal as Chairman, College Coordinator, HOD of concerned Department and Department Coordinator as members.

Level 3: University Level

A Committee constituted by the Vice-Chancellor as Chairman, Pro-Vice-Chancellor, Convener - Syndicate Standing Committee on Students Discipline and Welfare, Chairman-Board of Examinations as members and the Controller of Examination as member-secretary. The College Council shall nominate a Senior Teacher as coordinator of internal evaluations. This coordinator shall make arrangements for giving awareness of the internal evaluation components to students immediately after commencement of I semester

The internal evaluation marks/grades in the prescribed format should reach the University before the 4th week of October and March in every academic year.

10. EXTERNAL EXAMINATION

The external theory examination of all semesters shall be conducted at the end of each semester.

- 10.1. Students having a minimum of 75% average attendance for each of the course only can register for the examination. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of 2 times during the whole period of the programme may be granted by the University on valid grounds. This condonation shall not be counted for internal assessment. Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also. Those students who are not eligible even with condonation of shortage of attendance shall repeat the **semester** along with the next batch after obtaining readmission.
- 10.2. All students are to do a **project in the area of core course**. This project can be done individually or in groups (not more than five students) for all subjects which may be carried out in or outside the campus. Special sanction shall be obtained from the Vice-Chancellor to those **new generation programmes** and programmes on **performing arts** where students have to take projects which involve larger groups. The projects are to be identified during the II semester of the programme with the help of the supervising teacher. The report of the project in duplicate is to be submitted to the department at the sixth semester and are to be produced before the examiners appointed by the University. External Project evaluation and Viva / Presentation is compulsory for all subjects and will be conducted at the end of the programme.
- 10.3. There shall be supplementary exams only for fifth semester. Notionally registered candidates can also apply for the said supplementary examinations. For reappearance/improvement for other semesters the students can appear along with the next batch.
- 10.4. A student who registers his/her name for the external exam for a semester will be eligible for promotion to the next semester.
- 10.5. A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.

- 10.6. A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the University examination for the same semester, subsequently. There shall be no improvement for internal evaluation.

All courses shall have unique alphanumeric code. Each teacher working in affiliated institutions shall have a unique identification code and this code is to be noted with the valuation, invigilation and all other examination duties.

11. PATTERN OF QUESTIONS

Questions shall be set to assess knowledge acquired, standard and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. She/he shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.

12. RANK CERTIFICATE

Candidates shall be ranked in the order of merit based on the CGPA scored by them. Grace marks awarded to the students should not be counted fixing the rank/position. Rank certificate and position certificate shall be signed by the Controller of Examinations.

Pattern of questions Papers

(a) Without practical

Sl. No.	Pattern	Marks	Choice of questions	Total marks
1	Short Answer/problem type	2	10/12	20
2	Short essay/problem	5	6/9	30
3	Essay/problem	15	2/4	30
Total				80

Each BOS shall specify the length of the answers in terms of number of words. Pattern of questions for external examination of practical papers will be decided by the concerned Board of Studies/Expert Committees.

13. MARK CUM GRADE CARD

The college under its seal shall issue to the students a MARK CUM GRADE CARD on completion of each programme, which shall contain the following information:

- (a) Name of the University

- (b) Name of the College
- (c) Title & Model of the Undergraduate Programme
- (d) Name of the Semester
- (e) Name and Register Number of the student
- (f) Date of publication of result
- (g) Code, Title, Credits and Maximum Marks (Internal, External & Total) of each course opted in the semester.

Internal, External and Total Marks awarded, Grade, Grade point and Credit point in each course opted in the semester.

- (h) The total credits and total credit points in the semester.
- (i) Semester Grade Point Average (SGPA) and corresponding Grade.
- (j) Cumulative Grade Point Average (CGPA), GPA corresponding to Common Courses I and II, Core Course, Complementary Courses, Vocational Courses and Open Course.

The final Mark cum Grade Card issued at the end of the final semester shall contain the details of all courses taken during the final semester examination and shall include the final Grade(SGPA) scored by the candidate from **1st to 5th** semesters, and the overall Grade for the total programme.

There shall **be 3 level monitoring** committees for the successful conduct of the scheme. They are -

1. Department Level Monitoring Committee (DLMC), comprising HOD and two senior- most teachers as members.
2. College Level Monitoring Committee (CLMC), comprising Principal, College Council secretary and A.O/Superintendent as members.
3. University Level Monitoring Committee (ULMC), headed by the Vice-Chancellor, ProVice-Chancellor, Conveners of Syndicate Standing Committee on Examination, Academic Affairs and Registrar as members and the Controller of Examinations as member-secretary.

14. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Vice-Chancellor shall, for a period of one year from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.

The Vice Chancellor is authorized to make necessary criteria for eligibility for higher education in the grading scheme, if necessary, in consultation with other Universities. The Vice Chancellor is also authorized to issue orders for the perfect realization of the Regulations.

Annexure I – Model Mark cum Grace Card

Mahatma Gandhi University

Section:

Priyadarshni Hills P.O.

Student ID:

Kottayam

Date:

MARK CUM GRADE CARD

Name of candidate :

Name of College :

Permanent Register Number (PRN) : Degree:

Name of the Programme :

Name of Examination : First Semester Examination Month and Year Date of publication of result :

Course Code	Course Title	Credit (C)	Marks						Percentage of total marks	Grade awarded (G)	Grade point (GP)	Credit point (Cx GP)	Result
			External		Internal		Total						
			Awarded (E)	Maximum	Awarded (I)	Maximum	Awarded (E + I)	Maximum					
	Common Course I Common Course II Core Course Complementary Course I Complementary Course II/ Vocational Course Total Total credit points (TCP) Total credit (TC) SGPA: Grade:												

Annexure II – Model Mark cum Grace Card (VI Semester)

Mahatma Gandhi University

Section:

Priyadarshni Hills P.O.

Student ID:

Kottayam

Date:

MARK CUM GRADE CARD

Name of candidate :

Name of College :

Permanent Register Number (PRN) : Degree:

Name of the Programme :

Name of Examination : First Semester Examination Month and Year Date of publication of result :

Course Code	Course Title		Marks							Result
			External	Internal	Total					

		Credit (C)	Awarded (E)	Maximum	Awarded (I)	Maximum	Awarded (E + I)	Maximum	Percentage of total marks	Grade awarded (G)	Grade point (GP)	Credit point (Cx GP)	
	Core 9 Core 10 Core 11 Core 12 Choice Based Course Project SGPA Grade												

		Credit	GPA	Grade	Month & Year	Result
	Semester I Semester II Semester III Semester IV Semester V Semester VI					
	Common Course I Common Course II Complementary Course I Complementary Course II Core Course Open Course					
	Overall programme CGPA:					

Annexure III Reverse side of the Mark cum Grade Card (COMMON TO ALL

SEMESTERS) Description of the Evaluation Process Grade and Grade Point

The Evaluation of each Course comprises of Internal and External Components in the ratio 1:4 for all Courses.

Grades and Grade Points are given on a 7-point Scale based on the percentage of Total Marks (Internal + External) as given in Table 1.

(Decimals are to be rounded to the next whole number)

Credit point and Credit point average Grades for the different Semesters and overall Programme are given based on the corresponding CPA, as shown in

Table 1

% of marks	Grade	GP
Equal to 95 and above	S Outstanding	10

Equal to 85 and < 95	A ⁺ Excellent	9
Equal to 75 and < 85	A Very Good	8
Equal to 65 and < 75	B ⁺ Good	7
Equal to 55 and < 65	B Above Average	6
Equal to 45 and < 55	C Satisfactory	5
Equal to 35 and < 45	D Pass	4
Below 35	F Failure	
	Ab Absent	

Credit point (**CP**) of a paper is calculated using the formula $CP = C \times GP$, where

C is the Credit; GP is the Grade Point

Grade Point Average (GPA) of a Course/ Semester or Programme (cumulative) etc. is
TCP

calculated using the formula $GPA = \frac{\text{TCP}}{TC}$

where TCP is the Total Credit Point; TC is the Total Credit

CPA	
Equal to 9.5 and above	S Outstanding
Equal to 8.5 and < 9.5	A⁺ Excellent
Equal to 7.5 and < 8.5	A Very Good
Equal to 6.5 and < 7.5	B⁺ Good
Equal to 5.5 and < 6.5	B Above Average

Equal to 4.5 and < 5.5	C Satisfactory
Equal to 3.5 and < 4.5	D Pass
Below 3.5	F Failure

Note: A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a paper. For a pass in a programme, a separate minimum of **Grade D** is required for all the individual papers. If a candidate secures **F Grade** for any one of the paper offered in a Semester/Programme **only F grade** will be awarded for that Semester/Programme until he/she improves this to **D GRADE** or above within the permitted period.

B.Com Model II Vocational Finance and Taxation Course structure

Common courses

Sl. No	Course Name	Credit	Hour Per week
1	Language English -I	4	5
2	Second Language -I	4	5
3	Language English -II	4	5
4	Second Language -II	4	5
5	Language English -III	3	5
6	Language English -IV	3	3
		22	

CORE COURSES

Sl. No	Course Code	Course Name	Credit	Hour Per week
1	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
2	CO1CRT02	Financial Accounting I	4	5
3	CO1CRT03	Business Regulatory Framework	3	4
4	CO2CRT04	Financial Accounting II	4	5
5	CO2CRT05	Corporate Regulations and Administration	3	4
6	CO2CRT06	Business Management	3	3
7	CO3CRT07	Corporate Accounts I	4	4
8	CO3CRT08	Cost Accounting I	4	6
9	CO3CRT09	Quantitative Techniques for Business I	4	4
10	CO3CRT10	Management Accounting	4	5
11	CO3OCT01	Optional -1 International Financial Reporting Standards	4	4
12	CO4CRT11	Corporate Accounts II	4	5

13	CO4CRT12	Cost Accounting II	4	6
14	CO4CRT13	Quantitative Techniques for Business 2	4	5
15	CO4OCT02	Optional -2 Goods and Service Tax	4	4
16	CO5CRT14	Auditing and Assurance	4	5
17	CO5CRT15	Environment Management and Human Rights	4	5
18	CO5OCT03	Optional -3 Income Tax - 1	4	5
19	CO6CRT17	Entrepreneurship Development and Project Management	3	4
20	CO6CRT18	Marketing Management	3	5
21	CO6CRT19	Financial Markets Operations	3	5
22	CO6OCT04	Optional – 4 Income Tax II	4	5
23	CO6PR01	Project and Viva	1	--
		Total	82	

Complementary courses

Sl. No	Course Code	Course Name	Credit	Hour Per week
1	CO1CMT01	Banking and Insurance	3	4
2	CO2CMT02	Principles of business decisions	3	4
3	CO5CMT03	Financial Management	4	5
4	CO6CMT04	International Financial Management	4	5
		Total	14	--

Details of Optional Courses

Sl. No	Course Code	Course Name	Credit	Hour Per week
1	CO3OCT01	International Financial Reporting Standards	4	4
2	CO4OCT02	Goods and Service Tax	4	5
3	CO5OCT03	Income Tax I	4	5
4	CO6OCT04	Income Tax II	4	5
			16	

OPEN COURSES OFFERED

Sl. No	Course Code	Course Name	Credit	Hour/ week
1	CO5OP01	Fundamentals of Banking and Insurance	3	4
2	CO5OP02	Capital Market and Investment Management	3	4
3	CO5OP03	Fundamentals of Accounting	3	4
		Total	3	

B.Com Model II Vocational Finance and Taxation

SEMESTER I

Course Code	Title	Credit	Hours
Common Course - 1	English-I	4	5
Common Course - 2	II Lang	4	5
CO1CRT01	Dimensions and Methodology of Business Studies	2	3
CO1CRT02	Financial Accounting I	4	5
CO1CRT03	Business Regulatory Framework	3	4
CO1CMT01	Banking and Insurance	3	3
		20	25

SEMESTER II

Course Code	Title	Credit	Hours
Common Course - 1	English-II	4	5
Common Course - 2	II Lang	4	5
CO2CRT04	Financial Accounting II	4	5
CO2CRT05	Corporate Regulations and Administration	3	4
CO2CRT06	Business Management	3	3
CO2CMT02	Principles of Business Decision	3	3
		21	25

SEMESTER III

Course Code	Title	Credit	Hours
Common Course - 1	English-III	3	5
CO3CRT07	Corporate Accounting I	4	4
CO3CRT08	Cost Accounting 1	4	4
CO3CRT09	Quantitative Techniques for Business 1	4	4
CO3CRT10	Management Accounting	4	4
CO3OCT01	International Financial Reporting Standards	4	4
		23	25

SEMESTER IV

Course Code	Title	Credit	Hours
Common Course - 1	English -IV	3	5
CO4CRT11	Corporate Accounting II	4	5
CO4CRT12	Cost Accounting II	4	5
CO4CRT13	Quantitative Techniques for Business II	4	5
CO4OCT02	Goods and Service Tax	4	5
		19	25

SEMESTER V

Course Code	Title	Credit	Hours
CO5CRT14	Auditing and Assurance	4	6
CO5CRT15	Environment Management and Human Rights	4	5
CO5CMT 03	Financial Management	4	5
CO5OCT03	Income Tax I (optional)	4	5
CO5OPC01	Brand Management	3	4
		19	25

SEMESTER VI

Course Code	Title	Credit	Hours
CO6CRT17	Entrepreneurship Development and Project Management	3	5
CO6CRT18	Marketing Management	3	4
CO6CRT19	Financial Markets Operations	3	5
CO6CMT 04	International Financial Management	3	5
CO6OCT04	Income Tax II- Optional	4	6
CO6PR01	Project and Viva	1	--
		17	25

CO1CRT01 Core course -1. DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Module 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business-Business Environment – Definition - Features- Importance - Components of business environment Internal environment and external environment - Micro environment and macro environment- Global business environment (10 Hours)

Module 2

Business in India- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative. (10 Hours)

Module 3 Technology integration in business- E Commerce- Meaning- Functions

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Operation of Ecommerce - Types of E-Commerce -B2C-B2B-C2C- C2B-B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway. **(14 Hours)**

Module 4

Business Ethics – Importance - Principles of business ethics - Factors

Influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles **(10 Hours)**

Module 5

Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) –Research report **(10 Hours)**

Suggested Readings

1. Keith Davis and William C.Frederick: Business and Society Management, Public Policy, Ethics.
2. Peter F. Drucker: Management Tasks, Responsibilities, Practices.
3. Peter F Drucker: The Practice of Management.
4. P.T.Joseph, S.J., E-Commerce: An Indian Perspective, Prentice Hall of India
5. Kamallesh K Bajaj and Debjani Nag: E-Commerce, the Cutting Edge of Business:, Tata McGraw Hill.
5. Schneider E-Commerce:, Thomson Publication
6. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai
7. C R Kothari Research Methodology – New Age Publishers
8. R Krishnaswamy- Research Methodology- Himalaya Publications
9. N V Badi and R.V. Badi Business Ethics: Vrinda Publications
10. Cherunilam, Fransis, Business environment, Himalaya Publishing House, Mumbai.
11. Fernando, A, C., Business Environment, Pearson, New Delhi
12. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
13. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
14. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.

CO1CRT02 Core Course -2 : FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit: 4

Objective: *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

Module – I Preparation of Financial Statements (25 hours)

Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure-Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments

Module -II Depreciation Accounts : (15 hours)

Unit 1 Depreciation Accounting - Meaning – Methods : Fixed Instalment Method - Reducing Balance Method

Unit 2 Accounting Errors – Meaning- Types - Rectification of Errors- Suspense Account-

Unit 3 Bank Reconciliation Statement - Meaning and Objectives - Causes of Differences – Preparation of Bank Reconciliation Statement

Module - III Accounting of Incomplete Records (20 Hours)

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Module - IV Accounting for Consignment (15 Hours.)

- Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

Module – V Partnership Accounts: (15 Hours)

Partnership accounts – General – Admission of a new partner – Retirement and death of a partner.

Suggested Readings

1. Jain S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.

6. Paul, S. K. & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

CO1CRT03 Core Course: BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

***Objective:** The course is intended to familiarise the students with the legal framework influencing business decisions.*

Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.
(25 Hours)

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee
(15 Hours)

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.
(10 hours)

Module IV

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship (12 Hours)

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.
(10 Hours)

Suggested Readings

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi. 3. Sharma,S.C., Business Law, International Publishers,Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.

5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

CO1CMT01 Complementary Course 1 : BANKING AND INSURANCE

InstructionalHours:72

Credit: 3

Objective: *To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

Module I (15 Hours)

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition Classification of Banks – Functions of Commercial Banks- Primary and Secondary-

Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II (18 Hours)

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards– CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.

Module III (15 Hours)

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Negotiable instruments – Promissory Note – Bills of Exchange – Cheque...

Module IV (9 Hours)

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

Module V (15 Hours)

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions Application and Acceptance- Assignments - Nomination - - SurrenderForeclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance Burglary insurance- personal accident insurance- Re-Insurance- Group insurance.

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi

2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
9. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

CO2CRT04 Core Course - 4 FINANCIAL ACCOUNTING – II

Instructional Hours: 90

Credit: 4

Objective: *To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards*

Module I : Accounting for Hire Purchase and Instalment (18 Hours) –

Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Instalment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-

Module II Branch and Department Accounts (30 Hours)

Unit 1 : Branch Accounts : Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

Unit 2 : Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

Module III Royalty Accounts (15 Hours)

Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module IV Accounting for Dissolution of partnership firm- (17 hours)

Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner- Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

Module V Accounting Standards :**(10 Hours)**

Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19. (Theory only)

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

CO2CRT05 Core Course 5: CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72**Credit: 3**

Objective: To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Module 1 Company (10 Hours)

Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association - LLP

Module 2 Promotion and formation of a company (12 Hours)

Body Corporate - promoter- legal position-duties remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies

Module 3 Share Capital (15 Hours)

Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity

Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue -

Module 4 Membership in company and meetings (20 hours) - modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party-transactions - Corporate Social Responsibility.

Module 5 Winding up (15 hours)

- Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

Suggested Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.
4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
8. Chartered Secretary, The Institute of Company Secretaries of India.

CO2CRT06 Core course: BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Objectives: *To familiarise the students with concepts and principles of management.*

Module 1

Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management

-Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. (12 Hours)

Module II Planning and Organizing –

Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability. (10 Hours)

Module III

Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton, Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques. (10 Hours)

Module IV

Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen (12 Hours)

Module V

Business Information Systems - Electronic Data Interchange (EDI) - Enterprise Resource

Planning (ERP) - Big Data Analysis - Cloud Computing - Google Analytics
(10 hours)

Suggested Readings

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education
6. A R Hebert, Introduction to Management, Pitman Publishing
7. P C Thripathi, P N Reddy, Principles of Management, Tata Mc Graw Hill Publishing
8. Harold Koontz, heine wehrich, Essentials of Management, Tata Mc Graw Hill Publishing
9. Richard L Daft, New era of Management, Cengage Learning
10. T N Chhabra, Principles & Practices of Management, Dhanpat Rai & Sons

CO2CMT02 Complementary course - 2: PRINCIPLES OF BUSINESS DECISIONS

Objective: *The course is intended to familiarise the students with the economic concepts and principles underlying business decision making*

Module I

Basic Issues studied in macroeconomics: Measurement of GDP ; income, expenditure and the circular flow; Real versus nominal GDP, GDP Deflator. Saving and Investment in National Accounts. Meaning and function of money - Classical theory of Inflation - Fisher Effect. (10 Hours)

Module II

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity- Advertisement elasticity – Cross elasticity – Measurement of elasticity . *Meaning and determinants of Supply, Elasticity of Supply. Price determination using Demand and Supply, Theory of Consumer Behaviour. Marshallian approach and Indifference curve approach* (20 Hours)

Module III

Production Analysis– Production- Production Function –Assumptions and uses of production function-Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs (12 Hours)

Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run-Optimum firm (8 Hours)

Module V

Pricing in Different Markets –Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features-Price-output determination - Oligopoly— features- Kinked Demand Curve- Price Leadership – Pricing under Collusion (22 Hours)

Suggested Readings

1. N. Gregory Mankiw - Principles of Economics
2. Dean, Joel Managerial economics- Prentice Hall of India
3. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
4. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
5. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
6. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.
7. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.
8. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.
9. Chopra P.N., Principles of Business Decisions, Kalyani Publishers

CO3CRT07 Core course: CORPORATE ACCOUNTS - I

Instructional Hours: 90

Credit: 4

***Objective:** To make the students familiarise with corporate accounting procedures and to understand the accounting for consolidation*

Module 1 (20 Hours)

Accounting for Shares– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares

Module II (10 Hours)

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting

Module III (30 Hours) **Final Accounts of Joint Stock Companies** (Vertical form- As per provisions of

Companies Act 2013) – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation

Module IV (15 Hours)

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts

Module V (15 Hours)

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim-

Suggested Readings

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

CO3CRT08 Core course: COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

***Objectives:** To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.*

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost (18 Hours)

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage-Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average- (25 Hours)

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans-Halsey Plan - Rowan Plan-Idle Time-

Overtime and their Accounting Treatment- Labour Turnover-Causes and effects- Methods of Calculating Labour Turnover. (20 Hours)

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead-Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary-Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons-Disposal-Introduction to Activity Based Costing (Problems of ABC excluded) (25 Hours)

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account. Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure (20 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

CO3CRT09 Core course-9: QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit: 4

***Objective:** To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied*

Module I

Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

(8 Hours)

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data—Drafting a questionnaire-Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (25 Hours)

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an averageCharacteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean-Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Meanrelation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - (20 Hours)

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Coefficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types (25 Hours)

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility-Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation (12 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.

5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V ., Statistics , S Chand & Co

CO3CRT10 Core course: MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

***Objective:** To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics-scope- Objectives- Functions- Distinction between financial accounting and management accounting-distinction between cost accounting and management accounting- Tools of management accounting-Limitations of Management accounting (10 Hours)

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements– Common Size Statements – Trend Analysis. (15 Hours)

Module III

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement. Cash Flow

Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method (20 Hours)

Module V

Performance Measurement And Control - The scope of performance measurement – divisional performance and transfer pricing – Return On Investment (ROI) and Residual Income (RI) - Performance analysis in not for profit organisations and the public sector – external considerations and behavioural aspects . Throughput accounting – throughput Accounting Ratio (TPAR) – environmental accounting (20 Hours)

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, Sahitya Bhawan Publication, New Delhi.
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
6. Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
7. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company
8. Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata.

CO3OCT 01 Optional Course: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Instructional hours : 90

Credit : 4

OBJECTIVES OF THE COURSE.

- To understand the framework and convergence process of IFRS in India
- To understand the presentation and reporting of Financial Statements as per IFRS.

Module I

IASB regulatory and conceptual framework - Impact of globalisation-Role and structure of IASB-Comparison between IFRS, Indian GAAP and US GAAP-Scope and application of IASs/IFRSs- IFRSs progress towards global harmonization-Benefits and barriers of IASs and IASB-IFRS implementation in the emerging markets-Advantages and disadvantages of IASB Conceptual framework-Accruals basis and going concernQualitative characteristics of financial statements-Elements of financial statements. (15-Hours)

Module II

Inventory, Revenue recognition, construction contract Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition- Construction contracts-Contract Revenue and Contract Cost- Determine the stage of completion of construction contractMeasurement of outcome of the construction contract-Recognition of expected losses in construction contractExtracts for construction contract in statement of comprehensive income and statement of financial position. (20-Hours)

Module III

Accounting for tangible and intangible assets Property, Plant and equipment- Cost model and revaluation model-Government Grant –Accounting treatment of government grants through capital approach and income approachImpairment of Asset- Identification, recognition and measurement criteria-Borrowing CostRecognition Criteria- Commencement and cessation of capitalization-Intangible Assets- Expected economic benefits in future -Internally generated goodwill-Useful life and amortization. (20-Hours)

Module IV

Accounting for leases and Statement of Cash Flow Leasing-Accounting for operating leases and finance leases-Accounting treatment of lessors and their disclosures-Comparison of profit and loss and cash flow-Statement of Cash Flows Benefits and drawbacks of statement of cash flow. (15-Hours)

Module V

First Time Adoption of IFRS and presentation of financial statements Adoption process of IFRS with special reference to India-Industry need and requirements for IFRS professionals in India -The components of financial statements-Disclosing of items Preparation of Statement of financial position-Current and non-current assetsIncome statement. (20-Hours)

Recommended Books:

1. C.A KAMAL GARG - Practical Guide to IFRS & Ind-AS
2. MUKESH SARAF - Ind AS & IFRS Converged Ind- AS
3. ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS
4. IFA-BPP LEARNING -IFRS for Accounting Professionals

CO4CRT11 Core Course: CORPORATE ACCOUNTS – II

Instructional Hours -108

Credit - 4

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

Module – I Accounts of Insurance Companies (20 Hours)

Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

Module – II Accounts of Banking Companies (20 hours)

Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy.

Module – III Internal Reconstruction (24 Hours)

Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet.

Module IV Amalgamation, Absorption and External Reconstruction (28 Hours)

Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

Module –V Liquidation of Companies (16 Hours)

Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference-Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) .

Suggested Readings

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , Sahitya Bhavan Publications, Agra.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
6. Raman B S, Corporate Accounting United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

CO4CRT12 Core course: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

Objectives: *To acquaint the students with different methods and techniques of costing. And to enable the students to identify the methods and techniques applicable for different types of industries.*

Module I

Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. - Activity Based Costing (ABC) – target costing –life cycle costing in manufacturing and service industries – (25 hours)

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products (25 hours)

Module III

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor-Make or Buy- Sales Mix- Acceptance of foreign orders (18 hours)

Module IV

Budgeting and budgetary control - Objectives – types of budgets – functional budgets- flexible budgets- quantitative analysis in budgeting – behavioural aspects of budgeting- Zero based budgeting- Performance budgeting. (20 hours)

Module V

Standard Costing And Variances Analysis – Definition-setting of standards- variances analysis- material cost, price, quantity, usage, mix and yield variances – sales variances – Labour variances- cost, rate, efficiency, mix and yield variance- planning and operational variances- behavioral aspects of standard costing (20hrs)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

CO4CRT13 Core course 13: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 90 Credit: 4

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

Module – I

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation Types of Correlation-Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) (18 Hours)

Module II

Bi-Variate Data Analysis- II -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression coefficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) (16 Hours)

Module – III

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers-Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers (16 Hours)

Module – IV

Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend- (16 Hours)

Module – V

Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem-Conditional Probability- Baye's Theorem of Inverse probability (24 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India*, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*

8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods*, Vikas Publishing House
9. Pillai , R S N and Bagavathi,V ., *Statistics* , S Chand& Co

CO4 OCT02 Optional Course: GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

Objective: *To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.*

Module I

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN. (30 Hours)

Module II

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Goods - Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records. (20 Hours)

Module III

Registration- Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of Registration-Returns -Furnishing Details of Supplies - Payment of Tax, Interest, Penalty – Tax Deduction At Source - Collection of Tax At Source - Refunds. (15 Hours)

Module IV

Assessment - Types - Audit Inspection - Search – Seizure - Inspection of Goods in Movement – Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities – Provisional Attachment. (15 Hours)

Module V

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court Supreme Court - Offences and Penalties. (10 Hours)

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Suggested Readings:

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST

- 4) Bare Act SGST 5) Bare Act IGST

CO5CRT14 Core course: AUDITING AND ASSURANCE

Instructional Hours – 90

Credits: 4

Course objectives:

- 1. To familiarize the students with the principles and procedure of auditing.*
- 2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.*

Module I

Introduction-Meaning and Nature of Auditing- Definition of Audit- Differences between Accountancy and Auditing- Auditing and Investigation- Objectives of Audit- Main Object and Subsidiary Objects -Advantages and Limitation of an Audit- The Auditor,- Qualities and Qualifications of an Auditor- Types and Conduct of Audit - Auditing standards- Errors and Fraud-Concepts, Means of doing Fraud - Purpose- Fraud Risk Factor- Prevention and Detection of Fraud - Auditor's responsibility towards detection and reporting. (17 Hours)

Module II

Audit Planning and Audit Documentation - Auditing Engagement - Audit Planning- Audit Strategy- Delegation and supervision of Audit work – Materiality and Audit Plan – Audit Programme - Documentation- Nature and Purpose of Documentation -Audit Working Papers, Ownership and Custody of Working Papers Audit File (Permanent, Current) – Audit note Book- Audit Memorandum - Audit EvidenceConcept, Need, and Procedure to obtain Audit Evidence, Sources and Reliability - Methods. (15 Hours)

Module III

Internal Control and Internal Audit - Introduction – Internal CheckDefinition,

Objective, Preparation of Check-Lists - Internal Control- Definition - Objectives - Evaluation – Elements of Internal Control - Internal control in IT Environment – Internal Control Questionnaire and its Preparation - Internal Audit – Definition - Objectives – Co-ordination and Relationship between the Principal Auditor and Internal Auditor -Audit Risk- Concept, Types and their Assessment Procedure. (25 Hours)

Module IV

Audit of Limited Companies –(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications- Appointment Rights- Duties and Liabilities- Removal- Audit of Limited Companies- Auditor Qualifications and Disqualifications Appointment of Auditor- Auditors Remuneration- Removal of Auditor- Powers and Duties of an Auditor- Share capital and Share Transfer Audit- Audit Report- Contents & Types- Liabilities of an Auditor. (15 Hours)

Module V

Audit Sampling and Analytical Procedure – Meaning of Audit Sampling – Types – Sample Size –Sample Selection Method – Test Checking – Techniques of Test Checks – Analytical Procedures – Nature – Application and Techniques of Analytical Procedures – Investing the results of analytical procedures. (18 Hours)

Suggested Readings

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, *S.Chand&Compaly Ltd, New Delhi*.
2. Arun Jha, *Auditing* – University Edition, *Taxman Publications*
3. Sharma, T. R., *Auditing Sahitya Bhawan Publication Agra*.
4. Saxena, R. G., *Principles and Practice of Auditing, Himalaya Publishing House, New Delhi*.

CO5CRT15 Core course : ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90

Credit: 4

Module I (18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours) Definition, scope and importance -need for public awareness.

Unit 2: Natural Resources:

Renewable and non-renewable resources: Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -Water resources: Use and overutilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles. (10 Hours)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological successionFood chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem (6 Hours)

Module II (26 Hours)

Unit 1: Biodiversity and its conservation

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hotspots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India (8 Hours)

Unit 2: Environmental Pollution

Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides. (8 Hours)

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness (10 Hours)

Module – III

Recent developments- Green Accounting- Meaning- History- Scope and Importance
Importance-Advantages and limitations- Green Banking- Meaning- benefits-
coverage- steps in green banking- environmental risks for banks- Green banking
initiatives- International initiatives-Initiatives in India- Green Marketing- Meaning-
Need and benefits- Challenges- Green marketing in India- Green washing and
consequences- Eco tourism- significance- eco tourism activities in India- Opportunities
and challenges – carbon credit and carbon exchanges (over view only) - Environmental
audit- concept- need and scope (15 Hours)

Module – IV

Right to Information Act 2005- Basic terms- Public authority- Competent authority-
Appropriate Government- Third Part- Information – record- Right to information-
Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure
for request of information- time limit- fee- ground of rejection- appeal- exemption
from disclosure- Right to access information on specific issues- Banking transactions,
insurance transactions, government dealing and related services (13 Hours)

Module – V (18 Hours)

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and
development, Three Generations of Human Rights (Civil and Political Rights;
Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights
related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and
children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for
children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and
Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public
Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of
New Technologies such as Chemical and Nuclear Technologies, Issues of Waste
Disposal, Protection of EnvironmentConservation of natural resources and human
rights: Reports, Case studies and policy formulation. Conservation issues of Western
Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of
ground water resources, marine fisheries, sand mining etc. (18 Hours)

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural
Study of common plants, insects, birds etc

- Study of simple ecosystem-pond, river, hill slopes, etc
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Suggested Readings

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. De A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, TechnoScience Publication (Ref)
17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House Pvt.Ltd, New Delhi,
23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.
24. Sudhir Kapoor, Human Rights in 21st Century, Mangal Deep Publications, Jaipur,2001.

25. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
26. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
27. Robert Dahlstrom- Green Marketing: Theory, Practice and Strategies, Cengage Learning India Private Limited
28. A N Sarkar , Green Banking , Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
30. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

CO5CMT03 Complementary Course: Financial Management

Instructional Hours-90

Credit-4

Objective: *To familiarise the students with the functional areas of financial management.*

Module I

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding (15 Hours.)

Module II

Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-

Meaning-Types Operating Leverage- Meaning and Computation -Financial Leverage-
Meaning and
Computation- Composite Leverage- Meaning and Computation- Financial Risk and
Business Risk. (Capital Structure theories excluded) (30
Hours.)

Module III

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of
Cash Flows – Evaluation Methods – Pay Back Period – ARR –NPV –IRR –
Profitability Index– Discounted PBP- Interpretation of Results.
(20 Hours.)

Module IV

Management of Working Capital - Meaning–Definition – Importance-Gross Working
Capital- Net Working Capital- Factors Determining Working Capital– Principles of
Working Capital Management- Financing of Working Capital- Optimum Working
Capital- Estimation of Working Capital Requirements. (15 Hours.)

Module V

Dividend Decision- Meaning- Types of Dividend- Dividend Policy- Conservative Vs
Liberal Policy- Pay-out Ratio- Retention Ratio- Factors Determining Dividend Policy-
Bonus Shares- Stock Split and Reverse Split. (10 Hours)

Suggested Readings

1. Pandey, I. M., Financial Management, *Vikas publishing House Pvt. Ltd. New Delhi.*
2. Khan, M.Y. & Jain, P.K., Financial Management, *McGraw Hill (India) Private limited; New Delhi.*
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, *Galgotia Publishing Company, New Delhi.*
4. Prasanna Chandra, Financial Management, *Tata McGraw Hill publishing company limited, New Delhi.*
5. Srivastava, T. M., Financial Management, Principles and Problems, *Pragatiprakashan, Meerut.*

CO5OCT03 Optional Course: INCOME TAX- I

Instructional Hours-90

Credit-4

Objective :*To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.*

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of

Income- Gross Total Income- Total Income-Assesse- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income (15 Hours)

Module III

Income from Salary- Chargeability- Definition – Perquisites- Profit in lieu of Salary Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary (25 Hours)

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible-Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property
(15 Hours)

Module V

Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession
(20 Hours)

Suggested Readings

1. Singhanian, Vinod, K., & Singhanian Monica, Students Guide to Income Tax, *Taxman Publication, New Delhi.*
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- *Sahithya Bhawan Publications, Agra.*
3. Gaur, V.P, & Narang, D.B., Direct Taxes- *Kalyani Publishers, New Delhi.*
4. Income Tax Act

CO6CRT17 Core course: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 90

Credit: 4

Objectives:

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*

- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

Module I (10 Hours)

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship

Module II (25 Hours)

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises- Definition- Role of MSME- Steps to establish an enterprise.

Module III (15 Hours)

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India- Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-

Module IV (20 Hours)

Project Formulation and Report- Formulation of a project- Stages in project formulation- preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)

Module V (20 Hours)

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India- Functions of EDII, NIESBUD, NSIC, SIDBI and DIC

Suggested Readings

1. Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreneurship, New Delhi, PHI Learning Private limited.
2. Bhidé A, The Origin and Evolution of New Businesses, New York, Oxford University Press.

3. Brandt, S. C. (1997). Entrepreneurship: The 10 Commandments for Building a Growth Company. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). Entrepreneurship & Management. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- Entrepreneurial Development- S Chand and Sons
6. Desai,Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
7. AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
8. Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House
9. Pandya, Rameswary- Skill Development and Entrepreneurship in India, New Century Publications

CO6CRT18 Core course: MARKETING MANAGEMENT

Instructional Hours: 54

Credit:

3

***Objective:** The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing-Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation– Concept – Need – Basis-benefits-Market Targeting- Market Positioning- differentiated and undifferentiated marketing Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement (14 Hours)

Module II

Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding-Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing Pricing-Factors affecting

pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (16 Hours)

Module III

Sales promotion-Promotion mix- Components- Sales promotion-Concept-Definition Scope-Objectives-Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies-Differences between advertisement and sales promotion—Advantages and drawbacks of sales promotion-Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies (10 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits (8 Hours)

Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing -Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing-Relationship Marketing-De-marketing-Remarketing- Guerilla marketing – Ambush Marketing Emarketing – E-advertising – E-branding, Search Engine Marketing Personal selling. Electronic Customer Relationship Management (ECRM) (6 Hours)

Suggested Readings

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, New Delhi*
3. Majaro, Simon, The Essence of Marketing, *Prentice Hall, New Delhi*.
4. Chhabra, T.N., Principles of Marketing, *Sun India Publication*.
5. Czinkota, Marketing Management, *Vikas Publishing House (P) Ltd*.
6. Biplab S Bose, Marketing management, *Himalaya Publishing House, Mumbai*
7. Rajan Nair and Varma M M – *Marketing Management- Sultan Chand and Sons*
8. Sontakki C N, *Marketing Management- Kalyani Publishers*
9. Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

CO6CRT19 Core course: FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Objective: *The course is intended to familiarise the students with financial market operations in India*

Module I

Financial System- Savings and Investment – The Indian Financial System Components - Role and Functions-Interactions among the Components-Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI Establishment-Objectives-Powers and functions. Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- (16 Hours)

Module II

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers, Credit Rating – Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India. - Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers Innovative Financial Instruments. (14 Hours)

Module III

Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading-Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators-Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity Online Share Trading (18 Hours)

Module IV

Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds– Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value –Advantages and limitations of Mutual Funds- (12 Hours)

Module V

Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives–
Forwards – Futures-Options-Swaps- Commodity Futures – Major Commodity
Exchanges in India (12 Hours)

Suggested Readings

- a. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
- b. Singh, Preethi, Dynamics of Indian Financial System,
Ane Books, New Delhi
- c. Guruswami, S., Capital Markets, *Tata McGraw Hill,*
New Delhi
- d. Avadhani, V. A., Investment and Securities Market in India, *Himalaya*
Publishing House. Journals
SEBI and Corporate Laws - Taxmann, New Delhi
SEBI Monthly Bulletin

CO6CMT04 Complementary course: INTERNATIONAL FINANCIAL MANAGEMENT

Instructional Hours – 72

Credit – 3

Objective: *The course is intended to familiarise the students with the International scenario of financial markets and investment decisions including Currency Derivatives Forex transactions.*

Module I

International Financial Environment & International Sources of Finance
International financial environment – Framework overview of international
economic institutions – Regional economic integrations, Bond financing – Loan
financing – Securitized financing – Equity financing (8 Hours)

Module II

International Financial Market Creation of Euro – Euro Currency Market –
European Monetary System – Basic concept of International Monetary market –
International money market instruments – Forex Market – Spot Market - Future &
Option market – International Stock Markets and Bond Markets (10 Hours)

Module III

International Investment Decisions International Investment Decisions - Foreign
Direct Investment, International Portfolio Investment, International Capital
Budgeting, Evaluation and Management of Political Risk. International Financing
Decisions: Financial Choices for an MNC, Capital and Money Market Instruments.
(20 Hours)

Module IV

Forex Management Origin and concept of Foreign Exchange – Difference between fixed and floating rate – Exchange rate movements – Factors influence exchange rate – Purchasing power parity – Real interest parity – parities conditions and managerial implication – Time sources forecasting model – International Fisher's effect (14 Hours)

Module V

Currency Derivatives Forex transactions and derivatives instruments traded in Forex market such as Forward, Future, Swaps and Option (Currency Future market and Currency Options market) (20 Hours)

Recommended Books:

1. Buckley Adrian Multinational finance – PHI, New Delhi
2. Shapiro A C, Multinational financial management – PHI, New Delhi
3. Levi D, Maurice, International finance – Routledge
4. Krugman Paul R, Obstfeld, Maurice and Melitz Marc, International economics – Pearson

CO5OCT03 Optional course: INCOME TAX -II

Instructional Hours-90

Credit-4

Objective- *To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure*

Module -I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain. (20 Hours)

Module - II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. (10 Hours)

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter

VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income (25 Hours)

Module -IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

Module -V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return – E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source-TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate – Tax planning -Tax evasion – Tax avoidance – Tax management (theory only) (15 Hours)

Suggested Readings

1Singhania,Vinod, K, & Singhania Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*

2Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, *Sahitya Bhawan Publications, Agra.*

3Gaur, V.P., &Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*

4Income Tax Act

Guidelines for Project and Viva and Industrial Visit / Study Tour

Project Report

- All students are to do a project in the area of core course.
- This project can be done individually or in groups (not more than five students) which may be carried out in or outside the campus.
- The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the University.
- External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.
- Structure of the Report
 - Title Page
 - Declaration by the student
 - Certificate from the guide
 - Acknowledgements
 - Contents

- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

Evaluation of the Project Report.

- The project report shall be subject to Internal and External Evaluation followed by a Viva-voce.
- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner appointed by the University and the Head of the Department or his nominee.
- A viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department or his nominee as member. The students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

Components of External Evaluation of Project	Marks
Dissertation (External)	50
Relevance of Topic	10
Statement of Objectives	05
Methodology	10
Presentation of Facts and Figures	05
Quality of Analysis and Findings	15
Bibliography	05
Viva-Voce (External)	30
Total	80

Components for Internal Evaluation of Project (20 marks)

Punctuality	05
Experimentation/Data Collection	05
Knowledge(Based on individual assessment)	05
Report	05

Total	20
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Industry Visit /Study Tour

An industrial visit cum tour for three to five days form part of the course of study for regular students during the programme and a report of the same shall be prepared and submitted to the department.