




BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-50094
Accredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (Honours - CBCS) COURSE

B.Com (Honours) First Year

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1.	ELS1	English (First Language)	ELS1	4	4
2.	AECC1	A)Environmental Science/ B) Basic Computer Skills	AECC1	2	2
3.	BCH151	Financial Accounting-I	DSC1	5	5
4.	BCH152	Business Organization and Management	DSC2	5	5
5.	BCH153	Foreign Trade	DSC3	5	5
6.	BCH154	Marketing Management	DSC4	5	5
		Total		26	26
		SEMESTER – II			
7.	ELS2	English (First Language)	ELS2	4	4
8.	AECC2	A) Basic Computer Skills/ B)Environmental Science	AECC2	2	2
9.	BCH251	Financial Accounting-II	DSC5	5	5
10.	BCH252	Banking and Financial Services	DSC6	5	5
11.	BCH253	Business Economics	GE	4	4
12.	BCH254	Human Resource Management	DSC7	5	5
		Total		25	25


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B.Com (Honours) Second Year

		SEMESTER – III			
13.	ELS3	English (First Language)	ELS3	3	3
14.	BCH351	Advanced Accounting	DSC8	5	5
15.	BCH352	Business Statistics - I	DSC9	5	5
16.	BCH353	Financial Institutions and Markets	DSC10	5	5
17.	BCH354	Financial Management	DSC11	5	5
18.	SEC 355	A) Communication Skills B) Professional Skills	SEC1 UGC Specified Course	2	2
19.	SEC 356	A)Advanced Excel B) Data Analysis using Excel C) Principles of Insurance / D)Foundation of Digital Marketing & Web Design	SEC2 Dept Specified Course	1T+2P/2	2
		Total		28/27	27
		SEMESTER – IV			
20.	ELS4	English (First Language)	ELS4	3	3
21.	BCH451	Corporate Accounting	DSC12	5	5
22.	BCH452	Business Statistics-II	DSC13	5	5
23.	BCH453	Income Tax	DSC14	5	5
24.	BCH454	Investment Management	DSC15	5	5
25.	SEC 455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
26.	SEC 456	A) Entrepreneurial Development / B) Business Ethics C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising E) Data Visualization &Storytelling	SEC4 Dept Specified Course	2	2
		Total		27	27

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B.Com (Honours) Third Year

		SEMESTER – V			
27.	ELS5	English (First Language)	ELS5	3	3
28.	BCH551	Business Law	DSC16	5	5
29.	BCH552	A)Cost Accounting/ B)Financial Planning &Performance/ C)International Financial Reporting-I	DSE1	5	5
30.	BCH553	A)Assessment of Individuals & Theory of GST / B)Financial Decision Making-I/ C)International Tax &Regulation	DSE2	5	5
31.	BCH554	A) Research Methodology / B) Strategic Management/ C)Investment Industry – I	DSE3	5	5
32.	BCH555	A)International Finance / B)Project and Relationship Management/ C)Investment Instrument	DSE4	5	5
		Total		28	28
		SEMESTER – VI			
33.	ELS6	English (First Language)	ELS6	3	3
34.	BCH651	Project Report	PR1	2T+4R	4
35.	BCH652	A)Cost Control and Management Accounting/ B)Financial Control/ C)International Financial Reporting-II	DSE5	5	5
36.	BCH653	A)Auditing and Corporate Governance / B)Financial Decision Making-II/ C)International Auditing	DSE6	5	5
37.	BCH654	A)IND AS / B)Corporate Governance/ C) Investment Industry –II	DSE7	5	5
38.	BCH655	A)Fundamentals of Financial Derivatives/ B)Business Applications of Emerging Technologies/ C)Investment Industry Controls	DSE8	5	5
		Total		31	27
		GRAND TOTAL		165/164	160

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B.COM (HONOURS- CBCS) COURSE w.e.f. 2021-22

FINANCIAL ACCOUNTING - I

PAPER CODE: BCH151
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

Course Objective: to acquire conceptual knowledge of accounting process, preparation of final accounts of sole trader, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize with accounting principles, process and various branches of accounting.

COB2: To learn different subsidiary books.

COB3: To learn the preparation of Bank Reconciliation Statement.

COB4: To identify the types of errors and apply the relevant procedure for rectification and prepare final accounts.

COB5: To learn different methods of depreciation.

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions. Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and over draft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement.

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Deferred Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries(Including problems)

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SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheshwari, Vikas.7.
7. Fundamentals of Financial Accounting: Deepak Sehgal, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

BCH151 CO2: Acquaint them with different types of subsidiary books.

BCH151 CO3: Compare the balances of cash book and pass book and reconcile them.

BCH151 CO4: Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

BCH151 CO5: Assess the profitability and financial position of a company through preparation of final accounts.

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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BCH152
YEAR/SEMESTER: I/I

PPW :5
NO. OF CREDITS: 5

***Course Objective:** To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations*

UNIT- WISE COURSE OBJECTIVES

COB1: To provide an insight into the origin of business and the existence of different forms of business organisations

COB2: To understand the meaning, types and the stages of promotion of a company as per the guidelines of Companies act 2013

COB3: To study the meaning, functions, role and principles of management within the business.

COB4: To understand about the types and approaches of planning and know the different types organizational structures.

COB5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: COMPANY:

Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act.2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff

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Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasith, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

BCH152 CO2: Illustrate the classification of the companies and incorporation as per the guidelines of the Companies Act 2013.

BCH152 CO3: Describe about the Importance, role and the principles of Management.

BCH152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BCH152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.

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FOREIGN TRADE

PAPER CODE: BCH153
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: To gain knowledge about India's foreign trade with respect to documentation, exchange rates, trade balance and their relevance with international institutions.

UNIT-WISE COURSE OBJECTIVES:

- COB1:** To gain an understanding about all foreign trade related procedures and documentation.
COB2: To be able to distinguish between broader and narrower concepts such as balance of trade and balance of payments and gain an insight about disequilibrium and ways to correct it.
COB3: To understand the concept of exchange rate adjustments, trade policy and relate their significance on India's foreign trade and economic development.
COB4: To summarize and relate the impact of regional economic grouping on India's foreign trade.
COB5: To be able to express the importance and role of international institutions and their association with respect to India's foreign trade.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIA'S FOREIGN TRADE POLICY AND EXCHANGE CONTROL:

Objectives, Importance of Foreign Trade Policy - Current EXIM Policy ; Exchange Control - Meaning, Objectives, Methods, advantages and disadvantages; Exchange rate adjustment - Factors determining exchange rate - Devaluation, Revaluation, Depreciation, Appreciation

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

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4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

COURSE OUTCOMES:

At the end of the course, students will be able to:


BCH153 CO1: Identify various documents used in foreign trade transactions.

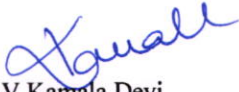
BCH153 CO2: Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

BCH153 CO3: Explain about exchange control and methods of exchange rate adjustment and the importance of India's foreign trade policy.

BCH153 CO4: Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

BCH153 CO5: Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.


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MARKETING MANAGEMENT

PAPER CODE: BCH154
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

***Course Objective:** to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.*

UNIT-WISE COURSE OBJECTIVES

Cob1: To gain insight on product and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

Cob2: To know different pricing approaches that businesses use.

Cob3: Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix

Cob4: To explain what channels of distribution are and why organizations use them.

Cob5: To familiarize with the concepts related to Corporate Strategic Planning, Business Strategic Planning and Marketing Process

UNIT-I: PRODUCT MANAGEMENT:

Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product - New Product Development Stages - Product Life Cycle Stages and its Strategies - Branding - Packaging & Labelling.

UNIT-II: PRICE MANAGEMENT:

Pricing - Objectives of Pricing - Role of Price in Marketing Mix - Factors Influencing - Price Decisions - Pricing Under Different Competitive Conditions - New Product Pricing - Pricing Methods - Cost Based and Demand Based Strategies.

UNIT-III: PROMOTION MANAGEMENT:

Promotion: Significance, Promotion Mix Elements - Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms.

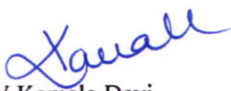
UNIT-IV: CHANNEL MANAGEMENT & RETAILING:

Marketing Channels: Nature - Levels - Structure - Participants - Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.


UNIT-V: MARKETING STRATEGY AND PLANNING:

Corporate Strategy - Planning - Vision - Mission - Objectives - Business Strategic Planning - SWOT Analysis - Goal Formulation - Strategy Formulation - Program Formulation - Implementation - Feedback and Control - Marketing Process - Nature and Contents of a Marketing Plan.


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SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ & Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma et al., Cengage Learning.

COURSE OUTCOMES

At the end of the course students will be able to

BCH154 CO1: Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

BCH154 CO2: Identify the different pricing approaches that businesses use.

BCH154 CO3: Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

BCH154 CO4: Classify how distribution channels are selected and analyse the various functions related to distribution channels.

BCH154 CO5: Define the basic concepts related to Corporate Strategic Planning and Business Strategic Planning & list the marketing research process.

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SEMESTER II

FINANCIAL ACCOUNTING - II

PAPER CODE: BCH251
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

Course Objective: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.

UNIT- WISE COURSE OBJECTIVES

- COB1:** To understand various contemporary issues of accounting,
COB2: To know the different methods used in single entry system.
COB3: To learn accounting of non-profit concerns.
COB4: To learn accounting of partnership firms.
COB5: To learn accounting of dissolution and insolvency.

UNIT-I: CONTEMPORARY ISSUES IN ACCOUNTING:

Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS:

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).


UNIT-V : PARTNERSHIP ACCOUNTS-II:


Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

- 1.Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.


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OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
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COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH251 CO1: To outline the various contemporary issues of accounting.

BCH251 CO2 : To identify the profit/loss under statement and conversion method.

BCH251 CO3 : To prepare accounts of non-business concerns.

BCH251 CO4 : To solve problems related to types of capital accounts, admission, retirement and death of a partner.

BCH251 CO5 : To evaluate the firms at the time of dissolution and insolvency.

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OU Nominee

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Kamala
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Y. Ashok
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BANKING AND FINANCIAL SERVICES

PAPER CODE: BCH252
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

***Course Objective:** To familiarize about the working of the Indian Banking System along with Fund-based and Non-fund-based Financial Services.*

UNIT- WISE COURSE OBJECTIVES

COB1: To study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

COB2: To understand about Banker and Customer relationship and different types of customers.

COB3: To give an understanding about different types of Negotiable Instruments and Banker's precautions while advancing loans.

COB4: To give an outline about all fund-based and fee-based financial services and their present scenario.

COB5: To provide an insight about merchant banking and its scope, innovative role of venture capital financing and other financial services such as leasing, it's types and factoring and forfeiting.

UNIT-I: INTRODUCTION:

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives- Functions and monetary policies - Brief description on various types of banks District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks


UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:


Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonours - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts


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UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector Present Scenario

UNIT-V: FINANCIAL SERVICES:

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India
Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting - Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: SanthiVedula&Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH252 CO1: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

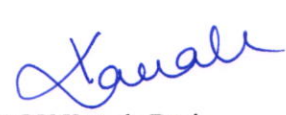
BCH252 CO2: Explain about the banking relationship between banker and customer and types of customers.


BCH252 CO3: Describe about the features of negotiable instruments and procedures and precautions while giving loans by banks.

BCH252 CO4: To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

BCH252 CO5: To summarise about the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services.


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BUSINESS ECONOMICS

PAPER CODE: BCH253
YEAR/SEMESTER: I/II

PPW: 4
NO. OF CREDITS: 4

***Course Objective:** To acquire knowledge for application of economic principles and tools in business practices.*

UNIT- WISE COURSE OBJECTIVES

COB1: Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

COB2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COB3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COB4: Enumerate the role of different types of competition in market and to analyze the market situation.

COB5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT-II: DEMAND AND SUPPLY ANALYSIS

Meaning - Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

UNIT-III: PRODUCTION AND COST ANALYSIS

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.

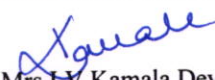
UNIT-IV: MARKET ANALYSIS

Definition of market - Market structure (Perfect competition, Imperfect competition) - Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

UNIT-V: MACRO-ECONOMICS FOR MANAGERS

Concepts of National income - GDP - GVA - Fiscal Deficit - Current Account Deficit - Business cycles - Nature - Phases - Causes - Inflation causes and control - Deflation and stagflation.


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SUGGESTED READINGS & REFERENCES:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH253 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.


BCH253 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.


BCH253 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BCH253 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BCH253 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.


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HUMAN RESOURCE MANAGEMENT

PAPER CODE: BCH 254
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: To equip the students with knowledge of managing human resources

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the understanding of the concept of human resource management and to understand its relevance in organization.

COB2: To develop necessary skill set for application of various HR issues

COB3: To analyse the strategic issues and strategies required to select and develop manpower resources

COB4: To integrate the knowledge of HR concepts to take correct business decision

COB5: To prepare how to execute the Appraisal Method and categorize the problems of performance of performance appraisal

UNIT- I: INTRODUCTION

HRM: Meaning – Concept - Evolution - Importance – Objectives and scope - Functions of HRM – Changing role of HR Manager - HRM Policies – HRM Vs Personnel Management – Recent trends in HR

UNIT-II: HR PLANNING & JOB ANALYSIS

Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning. Job Analysis - Concept and meaning - Process of Job analysis - Job Description - Job Specification – Uses of Job Analysis

UNIT-III: PROCUREMENT OF HUMAN RESOURCES

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment (Traditional and Modern) - Concept of Selection – Selection Process – Selection Techniques – Placement and Induction – Internal Mobility.

UNIT-IV: HUMAN RESOURCE DEVELOPMENT

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – 360 Degree Appraisal – MBO Techniques – Problems of Performance Appraisal.

SUGGESTED READING:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand

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6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flipppo, MacGraw Hill, New Delhi.

COURSE OUTCOMES

At the end of the course, the students will be able to

BCH254 CO1: Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR

BCH254CO2: Integrate the practical implementation of the Process of HR Planning and Process of Job analysis

BCH254 CO3: Categorize the Sources of Recruitment, its factors and Selection Process for an organisation


BCH254CO4: Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization

BCH254CO5: Integrate the process of performance appraisal techniques and its significance to perpetuity in business.


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SEMESTER III

ADVANCED ACCOUNTING

PAPER CODE: BCH351
YEAR/SEMESTER: II/III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

COB1: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.

COB2: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.

COB3: To make the students review the various methods of Valuation of Goodwill and shares

COB4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.

COB5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES:

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares at par, premium and discount, Pro-rata allotment– Forfeiture and Re-issue of Shares (excluding Pro-rata allotment with forfeiture of shares)

Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-II: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES:

Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.

UNIT-III: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

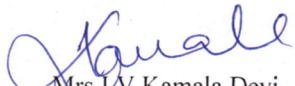
Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

UNIT-IV: AMALGAMATION(AS-14):

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems).


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UNIT-V: INTERNAL RECONSTRUCTION: Legal provisions of section 66 of the Companies Act, accounting treatment – Preparation of Balance sheet after reconstruction.

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheshwari, Vikas.
5. Accountancy-III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

At the end of the course, students will be able to

BCH351 CO1: Execute the process of accounting for issue of Shares and Debt.

BCH351 CO2: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

BCH351 CO3: Estimate the Value of Goodwill and Shares by various methods.

BCH351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

BCH351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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SUGGESTED READINGS:

1. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics for Management: Levin & Rubin, Pearson.
4. Statistics: E. Narayanan Nadar, PHI Learning
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn, Sweenly, Williams, Cingage.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH352 CO1: To familiarise the basic concepts of statistics along with methods of collection and presentation of data.

BCH352 CO2: To compute averages using different methods of central tendency

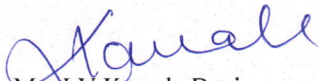
BCH352 CO3: To examine the variation of data through different methods of dispersion.

BCH352 CO4: To identify the skewedness and peakedness in the data using the methods of skewness and kurtosis.

BCH352 CO5: To determine the relation between variables using the methods of correlation.


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FINANCIAL INSTITUTIONS AND MARKETS

PAPER CODE: BCH353
YEAR/SEMESTER: II/ III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize students about the working of Indian Financial System and functioning of debt and equity market.

UNIT-WISE COURSE OBJECTIVES

COB1: To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development.

COB2: To understand about the role of various banking and non-banking institutions in encouraging smooth flow of credit for various business activities.

COB3: To give an overview about money market instruments and role played by RBI as the regulator and facilitator for requirements of short term credit.

COB4: To study about India's debt market and various intermediaries involved in operations of debt market.

COB5: To understand the functioning of the equity market and role played by SEBI in regulating the equity market.

UNIT-I: INDIAN FINANCIAL SYSTEM:

Structure of Financial System - Components - Functions- Flow of Funds Matrix- Financial System and Economic Development

Recent Developments in Indian Financial System- Weaknesses of Indian Financial System

UNIT-II: FINANCIAL INSTITUTIONS:

Commercial Banking: Types- Lending by Commercial Banks- Recent Developments - Merchant Banking - functions - Venture Capital - objectives - Private Equity - role in start-ups- Hire purchase and leasing- Non-banking Finance Companies: Types- Functions

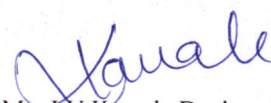
UNIT-III: MONEY MARKET:

Functions of Money Market- Organization of Money Market- Dealers- Money Market Instruments - RBI - Functions and monetary policies - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee)- Structure and Functions.

UNIT-IV: DEBT MARKET:

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds- Types of Bonds- Bond Ratings.


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UNIT-V: EQUITY MARKET:

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO - Role of Merchant Bankers in Fixing the Price - Red Herring Prospectus - Sweat Equity - ESOP-Rights Issue-Secondary Market: Meaning and Functions of Stock Exchanges - An overview about Demat account - Evolution and Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - SEBI: Objectives and Functions

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M. Y., Indian Financial System - Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Course Outcomes:

At the end of the course students will be able to

BCH353 CO1: To illustrate about the functions, components of the Indian Financial system and its role in economic development.

BCH353 CO2: To describe about the role played by the banking and non-banking financial institutions in credit disbursement.

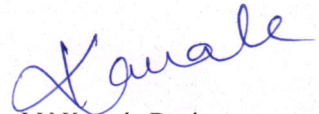
BCH353 CO3: To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

BCH353 CO4: To explain about India's debt market, its instruments and intermediaries involved in their functioning.

BCH353 CO5: To explain about the equity market instruments, demat account, intermediaries, and role of SEBI as a regulator.


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FINANCIAL MANAGEMENT

PAPER CODE: BCH354
YEAR/SEMESTER: II/III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To procure conceptual knowledge about financial management, evaluation of different capital budgeting techniques, familiarize with capital structure theories, determination of cost of capital and appraising the dividend theories.

UNIT- WISE COURSE OBJECTIVES

COB1: To annotate the importance of financial management and its relationship with other management areas. To measure the time value of money

COB2: To measure the capital budgeting techniques. To determine the cost of capital.

COB3: To Infer the capital structure theories. To distinguish different leverages

Cob4: Appraising the dividend theories

Cob5: To determine working capital requirements

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).
Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of CashFlows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISIONS:

Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).

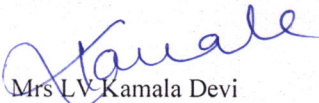
UNIT-III: FINANCING DECISIONS:

Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).


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UNIT-IV: DIVIDEND DECISIONS:

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)
Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS:

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method – Project Balance Sheet Method (Simple Problems).

Management of Current Assets: Management of Cash: Nature – Motives – Models -
Management of Receivables: Objectives – Credit Policies – Credit Terms – Collection Policies -
Management of Inventory: Objective – Techniques (Simple Problems)

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH354CO1: Calculate common investment criteria and project cash flows associated with corporate project evaluation.

BCH354CO2: Apply measures of cost of capital and financial leverage to form long term financial policies for business.

BCH354CO3: Relate capital investment decisions and financial policies to business valuations

BCH354CO4: Describe the common factors influencing dividend policy

BCH354CO5: Assess short term financial requirements of an organization.

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COMMUNICATION SKILLS

PAPER CODE: SE 355A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To identify common communication(verbal, written) problems and rectify them

COB2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION:

Listening -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening ; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

Reading -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint

Effective use of social media -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media - Introduction to digital marketing

Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

COURSE OUTCOMES:

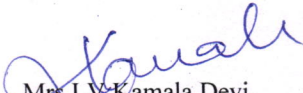
At the end of the course, the students will be able to

SE355A CO1: Exhibit good verbal and written communication skills

SE355A CO2: Apply digital tools for communication and nonverbal communication


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PROFESSIONAL SKILLS

PAPER CODE: SE 355B
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To acquire career skills and fully pursue to partake in a successful career path

COB2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS

Resume Skills-Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata ,Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts , Situation, Task, Approach, and response (Star Approach) for facing an interview , Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

Group Discussion Skills- Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation&Common Errors

Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

UNIT II- TEAM SKILLS

Presentation Skills -Types of presentations, Internal and external presentation ,Knowing the purpose , Knowing the audience ,Opening and closing a presentation ,Using presentation tools ,Handling questions Presentation to heterogenic group, Ways to improve presentation skills over time

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

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Brainstorming -Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

Internal Communication- Use of various channels of transmitting information including digital and physical to team members,

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE355B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE355B CO2: Acquire presentation skills and team skills

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ADVANCED EXCEL

PAPER CODE: SE 356A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES

COB1: To classify conditional format, formulae function, group and subtotal

COB2: To describe charts and graphs with options

UNIT –I- FORMULA AND FUNCTIONS:

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS:

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:

1. Microsoft Office 2016 Step by Step by Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

COURSE OUTCOMES:

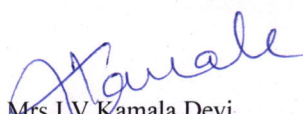
At the end of the course, the students will be able to

SE 356A CO1: Analyse and implement calculations using formulae and function methods

SE 356A CO2: Apply knowledge for Design Chart and graphs.


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DATA ANALYSIS USING EXCEL

PAPER CODE: SE 356B
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES

COB1: To classify conditional format, formulae function, group and subtotal

COB2: To describe charts and graphs with options

UNIT -I- FORMULA AND FUNCTIONS:

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS:

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:

1. Microsoft Office 2016 Step by Stepby Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

COURSE OUTCOMES:

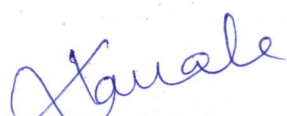
At the end of the course, the students will be able to

SE 356B CO1: Analyse and implement calculations using formulae and function methods

SE 356B CO2: Apply knowledge for Design Chart and graphs.


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SEMESTER IV

CORPORATE ACCOUNTING

PAPER CODE: BCH 451
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies.

UNIT WISE- COURSE OBJECTIVES

COB1: To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COB2: To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COB3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COB4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COB5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

UNIT-II: COMPANY LIQUIDATION:

Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES:


Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES.

Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.


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UNIT-V: HOLDING COMPANIES – AS-21

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

REFERENCES

Annual reports of Banks, Life Insurance, General Insurance companies.

COURSE OUTCOMES:

At the end of the course, students will be able to

BCH451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

BCH451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

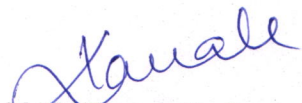
BCH451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

BCH451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

BCH451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.


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BUSINESS STATISTICS-II

PAPER CODE: BCH452
YEAR/SEMESTER: II/ III

PPW: 5
NO. OF CREDITS: 5

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

COB2: To construct the simple, price, quantity, value and other indices.

COB3: To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

COB4: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB5: To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

UNIT-I: REGRESSION:

Correlation vs Regression Analysis, Linear and Non Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

Time Series: Components - Methods-Semi Averages - Moving Averages -Least Square Method (Straight line method only)- Shifting and conversion -utility of time series analysis

UNIT-IV: PROBABILITY: (Proof not required for theorems)

Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's.-Simple problems

UNIT-V : THEORITICAL DISTRIBUTIONS:

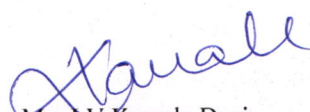
Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution.

Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.


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SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH452 CO1: Identifies the dependent and independent variables using simple Regression.

BCH452 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

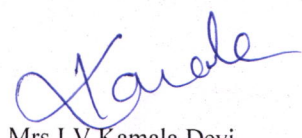
BCH452 CO3: Implementing the utility of time series analysis.

BCH452 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

BCH452 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.


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INCOME TAX

PAPER CODE: BCH 453
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

***Course Objective:** To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

UNIT- WISE COURSE OBJECTIVES

Cob1: To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

Cob2: To apply the provisions of IT in calculating income from salaries.

Cob3: To estimate house property income following the deductions under section 24

Cob4: To articulate the computation of the income from business and profession.

Cob5: To highlight the types of capital gains including computation and to categorize the Incomes falling under the head income from other sources

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes - Canons of Taxation - Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:

Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites – Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY

Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

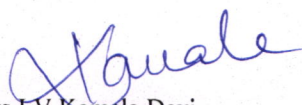
UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.


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UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain - Problems on computation of capital gains. Income From Other Sources-General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH453 CO1: Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual

BCH453 CO2: Enumerate the Income from Salaries

BCH453 CO3: Assess income from house property of an individual.

BCH453 CO4: Determine the profits and gains from business and profession

BCH453 CO5: Interpret income from capital gains and appraise different other sources of taxable incomes

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INVESTMENT MANAGEMENT

PAPER CODE: BCH454
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize with concepts of risk and return relating to Investment

UNIT- WISE COURSE OBJECTIVES

- COB1:** To explain about investment process and investment avenues.
COB2: To evaluate the risk and return analysis.
COB3: To make the student understand about market and market indices.
COB4: To elucidate the process of portfolio selection.
COB5: To expound the application of portfolio selection and sharpes single model.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

RETURN: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return – Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).

Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

UNIT-III: MARKET INDICES:

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India –Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT-IV: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

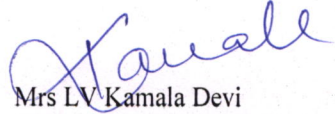
UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).


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SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH454 CO1: Describe the general structure of various financial markets.

BCH454 CO2: Assess value of stock return and measure the systematic and unsystematic risk

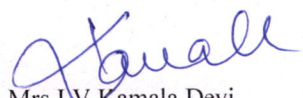
BCH454 CO3: Analyse the market indices.

BCH454 CO4: Build a diversified portfolio.

BCH454 CO5: Assess portfolio performance.


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LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE455A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire leadership, managerial and entrepreneurial skills.

UNIT- WISE COURSE OBJECTIVES

- **COB1:** To develop emotional and social intelligence and integrative thinking for effective leadership
- **COB2:** To develop creative and entrepreneurial mindset

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

Leadership Skills- Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

Managerial Skills- Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management;

Self-Management Skills- Understanding self concept, Developing self-awareness, Self-examination, Self-regulation

Innovative Leadership and Design Thinking - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

UNIT II- ENTREPRENEURIAL SKILLS

Entrepreneurial Skills- Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making

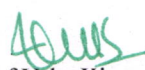
Ethics and Integrity- Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life

COURSE OUTCOMES:

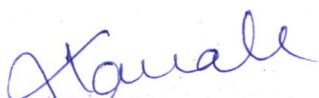
At the end of the course, the students will be able to

SEC 455A CO1: Examine various leadership models and demonstrate leadership and managerial skills

SEC 455A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.


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UNIVERSAL HUMAN VALUES

PAPER CODE: SE455B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

- **COB1:** To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.
- **COB2:** To Realise their potential as human beings and conduct themselves properly in the ways of the world.


UNIT I: LOVE, TRUTH & NON-VIOLENCE

Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion? Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

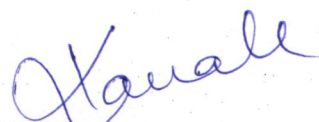
Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they do n't practice it?, Learners' individual and/or group experience(s), Simulated situations, Case studies

Non-Violence- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non- violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

Righteousness- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies


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UNIT II: PEACE, SERVICE & RENUNCIATION

Peace-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

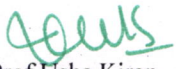
Service - Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies

Renunciation (Sacrifice)- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

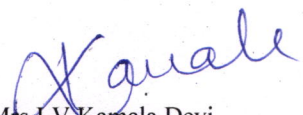
COURSE OUTCOMES:

At the end of the course, the students will be able to

- **SE455B CO1:** Demonstrate universal human values in individual, social circles, career path, and national life.
- **SE455B CO2:** Practice human values consciously


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ENTREPRENEURIAL DEVELOPMENT

PAPER CODE: SE 456A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

***Course Objective:** To motivate a student for entrepreneurial career and to make student capable of perceiving and exploiting successfully opportunities for enterprises. The trained entrepreneur can guide others on how to start their own enterprise and approach various institutions for finance.*

UNIT- WISE COURSE OBJECTIVES

COB1: To identify the evolution of entrepreneur and acquire knowledge on Government Schemes available for women entrepreneurs in India for setting up as an entrepreneur.

COB2: To attain and capture entrepreneurship based on programs of Government of India.

UNIT-I: INTRODUCTION

Entrepreneur: Evolution of Entrepreneurs - Concept - Functions - Characteristics - Importance of Entrepreneur - Types of Entrepreneurs - Women Entrepreneurs in India - Opportunities & Challenges - Government Schemes for women entrepreneurs.

UNIT-II: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES

Entrepreneurship Development Programmes - Policies of the Government - Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPS, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs - Role of Financial Institutions and Banks.

SUGGESTED READINGS

1. Entrepreneurship Development: A. Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V. Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

COURSE OUTCOMES

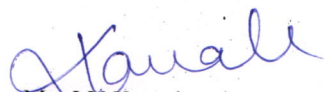
At the end of the course, the students will be able to

SE456A CO1: Demonstrate the evolution, concepts, and functions of entrepreneurs.

SE456A CO2: Categorize the entrepreneur development policies and programs of Government of India. This will help them to choose a start-up or a Business organisation.


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BUSINESS ETHICS

PAPER CODE: BCH456B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objectives: The objective of the course is to help student weigh the potential consequences of business decisions, and it teaches how to make moral distinctions and avoid common fallacies that people often fall into when making decisions.

UNIT- WISE COURSE OBJECTIVES

Cob1: To characterize the importance of business ethics and avoid ethical dilemmas involved in it.

Cob2: To discriminate business etiquettes in business meetings

UNIT I – INTRODUCTION TO BUSINESS ETHICS

Meaning- Requirement of Ethics in Business- Need/Importance for ethics in business- Moral vs. Ethics- Ethics vs. Religion – Law vs. Ethics- Issues/ Dilemmas involved in Business ethics- How to handle ethical dilemmas in business- Benefits of Business Ethics.

UNIT II-BUSINESS ETIQUETTES

Meaning- Importance of Etiquettes- Etiquettes in Business cards- Business Meetings- Board Meetings - Board meetings- Shareholders meetings- Employees in meetings- Press conferences in printing and electronic media- Dining manners at Breakfast- Lunch and Dinner meetings- Behaviour with foreign delegates- Manner of shake hand- Dress code - in working hours- Working days- Business meetings- Corporate culture functions- Etiquettes in Delivery of Speeches and addressing the people

SUGGESTED READINGS

1. Business Ethics and Communication- Dr.V.K.Jain and Omprakash Biyani – S.Chand
2. Business Ethics and Communication – C.S.TejalSethi- S.Chand
3. Business Laws, Ethics and Communication.
4. Business Laws, Ethics and communication.

COURSE OUTCOMES

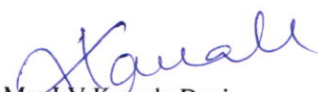
At the end of the course, the students will be able to

BCH456B CO1:Combine the basic concepts of business ethics to derive its benefits.

BCH456B CO2:To articulate etiquettes in business meetings.


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B.COM (Honours - CBCS) COURSE

B.Com (Honours) Third Year

		SEMESTER – V			
27.	ELS5	English (First Language)	ELS5	3	3
28.	BCH551	Business Law	DSC16	5	5
29.	BCH552	A)Cost Accounting/ B)Financial Planning & Performance/ C)International Financial Reporting-I	DSE1	5	5
30.	BCH553	A)Assessment of Individuals & Theory of GST / B)Financial Decision Making-I/ C)International Tax & Regulation	DSE2	5	5
31.	BCH554	A) Research Methodology / B) Strategic Management/ C)Investment Industry – I	DSE3	5	5
32.	BCH555	A)International Finance / B)Project and Relationship Management/ C)Investment Instrument	DSE4	5	5
		Total		28	28
		SEMESTER – VI			
33.	ELS6	English (First Language)	ELS6	3	3
34.	BCH651	Project Report	PR1	2T+4R	4
35.	BCH652	A)Cost Control and Management Accounting/ B)Financial Control/ C)International Financial Reporting-II	DSE5	5	5
36.	BCH653	A)Auditing and Corporate Governance / B)Financial Decision Making-II/ C)International Auditing	DSE6	5	5
37.	BCH654	A)IND AS / B)Corporate Governance/ C) Investment Industry –II	DSE7	5	5
38.	BCH655	A)Fundamentals of Financial Derivatives/ B)Business Applications of Emerging Technologies/ C)Investment Industry Controls	DSE8	5	5
		Total		31	27
		GRAND TOTAL		165/164	160

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B.COM (HONOURS- CBCS) COURSE w.e.f. 2021-22

SEMESTER V

BUSINESS LAW

PAPER CODE: BCH551
YEAR/SEMESTER: III/V

PPW: 5
NO. OF CREDITS: 5

***Course Objective:** To understand basics of contract act, sales of goods act and legal provisions applicable for establishment, management, meetings and winding up of companies in India.*

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the ability of identifying the essentials of a Contract.

COB2: To acquire the knowledge Legality of Object and remedies for breach of contract.

COB3: To demonstrate the concepts of Sale of goods and consumer related challenges

COB4: To identify the Role, Rights and duties of Directors and meetings of Companies.

COB5: To articulate the Winding up provisions of latest amendments including Information Technology Act, 2000.

UNIT-I: INDIAN CONTRACT ACT-I

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrine of Stranger to Contract, "No Consideration No Contract" - Capacity to a Contract - Minor agreements.

UNIT-II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration - Agreements expressly declared to be void - Wagering Agreements - Contingent Contracts - Discharge of Contract: Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS

Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds - Shareholder Meetings - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

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UNIT-V: WINDING UP:

Meaning – Modes of Winding Up – Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) to - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagriyal AK, Vikas Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to


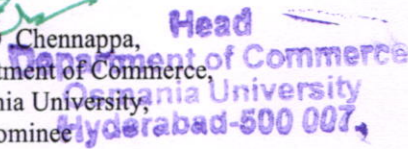
BCH551 CO1: Elucidate the agreement, its significance to form a contract.

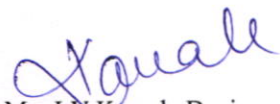
BCH551 CO2: Discuss the types of goods and application of Redressal procedure to a Consumer.

BCH551 CO3: Demonstrate the types of goods and application of Redressal procedure to a consumer.

BCH551 CO4: Discuss the implications of contravening the provisions of companies Act

BCH551 CO5: Highlight the winding up procedure adopted by National Company Law Tribunal


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COST ACCOUNTING

PAPER CODE: BCH 552A
YEAR/SEMESTER: III /V

PPW: 5
NO. OF CREDITS: 5

Course Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize the concept of Cost Accounting and to gather knowledge on preparation of Cost sheet in its practical point of view.

COB2: To facilitate the idea and meaning of Material Control with its techniques and pricing methods while issuing materials.

COB3: Develop the knowledge about labour remuneration and incentives. To introduce the concept of Overhead Cost and provide knowledge to students on allocation, apportionment and absorption of overheads.

COB4: To analyse and evaluate the Cost information, prepare Tenders, Estimated Cost sheets and Job Cost sheet.

COB5: To Assess the procedures in preparation of Cost Accounts in construction industries applying Contract Costing and production industries applying Process Costing.

UNIT-I: INTRODUCTION

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING

Contract Costing: Features – Advantages - Procedure of Contract Costing-Problems excluding multiple contracts, continuous contracts and trial balance problems

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses(Problems excluding stock)

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SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N. Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BCH552A CO1: Discuss the basic concepts, principles and procedures involved in Cost Accounting.

BCH552A CO2: understand various material control techniques and accounting for stores record.


BCH552A CO3: demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.

BCH552A CO4: analyse the given information and prepare tenders, estimates and job cost sheets.

BCH552A CO5: understand procedure in the preparation of cost accounts related to construction industries and process costing industries.


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ASSESSMENT OF INDIVIDUALS & THEORY OF GST

PAPER CODE: BCH 553A
YEAR/SEMESTER: III/V
EXAM HRS: 3 Hrs

PPW: 3T + 4P
NO. OF CREDITS: 5
MARKS: 70T + 10I+ 20P

***Course Objective:** To acquire conceptual and legal knowledge about Income Tax provisions relating to clubbing, aggregation of income and assessment procedure for an Individual Assessee.*

UNIT- WISE COURSE OBJECTIVES

COB1: To categorize the Incomes falling under the head income from other sources and validate taxable income from other sources.

COB2: To integrate all heads of incomes and compute the taxable income.

COB3: To estimate total income and tax liability of an individual

COB4: To provide an insight about GST tax in India and to know about the registration process, its cancellation and revocation and to understand the meaning of supply

COB5: To learn about the list of the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit and to explain to the students about the application of GST in case of businesses which are service-oriented

UNIT-I: INCOME FROM OTHER SOURCES

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture-Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources

UNIT-II: CLUBBING AND AGGREGATION OF INCOME

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U- Problems on Computation of Taxable Income.

UNIT-III: ASSESSMENT OF INDIVIDUALS

Computation of Tax Liability – Applicability of Alternative Minimum Tax on Individual u/s 115JC- Problems on Computation of Tax Liability.

UNIT-IV: INTRODUCTION TO GST, SUPPLY OF GOODS

Introduction to GST –Evolution-GST council- Taxes Subsumed under GST –GST tax slabs in India – structure of GSTG-components of GST- Registration -Process of Registration - Cancellation and renovation of registration-Liability to register-supply of goods – meaning of supply-Types of supply-supply schedule-Types of Invoicing -Tax Invoice-bill of supply –purchases from different dealers-time and place of supply of goods-types of exports and imports of goods.

Lab Work: Getting started with GST (goods)-Registration process-Inter and intra state of supply of goods-Generating different types of invoices-Hierarchy of applying tax rates-exports-imports-exempted goods-Debit and credit note

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UNIT-V- ITC MECHANISM, SUPPLY OF SERVICES, GENERATING REPORTS

Input tax credit mechanism-eligibility for claiming ITC-GST Return-inter and intra state supply of services-time and place of supply of services-exports and imports of services-payment of tax-steps for filing GSTR returns-GSTR 1, 2 and 3B-timeline of payment of GST-modes of payment-ITC set-off.

Lab Work: Getting started with GST(services)-Accounting for intra and interstate supply of services-Accounting for Multiple services-Generating and filing GST returns-accounting for exports and imports

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
7. Theory and practice of GST, Dhingra, Kalyani Publishers
8. Income Tax(Direct and Indirect Taxes), Himalaya Publishers

COURSE OUTCOMES:

At the end of the course, the students will be able to


BCH553A CO1: Appraise various incomes falling under the head other sources.

BCH553A CO2: Estimate the total taxable income

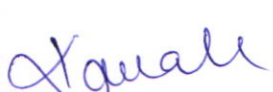
BCH553A CO3: Assess tax liability by applying various provisions of IT Act.

BCH553A CO4: Identify about the importance of Indirect Taxes and the journey of GST in India, to know the process of GST registration, to learn different types of supply

BCH553A CO5: Apply GST for services in accounting software and list out the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit


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RESEARCH METHODOLOGY

PAPER CODE: BCH 554A
YEAR/SEMESTER: III/V
EXAM HRS: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

Course Objective: This paper aims to Stimulate Research among the young learners

UNIT- WISE COURSE OBJECTIVES

- COB1:** Aims at introducing the basics of research to the learners.
COB2: Pupil are to comprehend and learn the Research Design and its content.
COB3: Mentees are expected to learn the Measurement level and Scaling techniques and also the Sampling Considerations.
COB4: Registrants will be learning the testing of Hypothesis and draw inferences using t – test and F- test from the samples used.
COB5: To draw the inferences of the population from the sample using CHI--SQUARE test and ANOVA and provide guidance to prepare the research report.

UNIT-I: INTRODUCTION

Research: Objectives - Relevance - Classification - Process and Steps involved.
Formulation of the Research Problem - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN

Introduction –Contents of Research design - Concepts relating to RD- Classification - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING

Introduction - Measurement Levels/Scales - Scaling Techniques.
Sampling Considerations – Concepts, uses of sampling in real life, Sampling Vs Non sampling errors – Sampling Design (Probability and Non Probability Sampling Design)

UNIT-IV: TESTING OF HYPOTHESIS -I

Hypothesis: Meaning - Types – Characteristics.
Hypothesis Testing: Procedure – Steps-T- Test - F- Test.

UNIT-V: TESTING OF HYPOTHESIS –II AND RESEARCH REPORT WRITING

Testing of hypothesis: Chi-Square Test, ANOVA (One Way ANOVA, Two Way ANOVA)
Report Writing: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation

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SUGGESTED READINGS:

1. Research Methodology: Deepak Chawla & Neena Sondhi: Vikas Publications
2. Research Methodology: Himalaya Publications.
3. Methodology of Research in Social Sciences: Krishna Swamy,
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneer Selvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV
9. Research Methodology: Sashi. K Gupta, Praneeth Rangi, Kalyani Publishers.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH554A CO1: Familiarize with the research terminology and make them catch up the different types of research studies that they can conduct in their future endeavors.

BCH554A CO2: Accustom different methods of sampling and research designs which will enable them to construct a suitable research design for the project.

BCH554A CO3: Construct an appropriate questionnaire and establish a research hypothesis accordingly.

BCH554A CO4: Equip learners to do data analysis as per their data requirements, by which they will be able to draw inferences

BCH554A CO5: To know and apply the technology in the field of research and also prepare the project report as per the present day requirements.

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INTERNATIONAL FINANCE

PAPER CODE: BCH555A
YEAR/SEMESTER: III/V

PPW: 5
NO. OF CREDITS: 5

***Course Objective:** To procure conceptual knowledge about International Monetary System, preparation of Balance of Payment Statement, familiarize with the foreign exchange market, determination of exchange rates in spot and forward markets and assessing the exposures related to the volatility of exchange rates.*

UNIT- WISE COURSE OBJECTIVES

- COB1:** To annotate the importance of international finance and its relationship with the domestic finance.
COB2: To categorize the stages of International Monetary system and preparation of Balance of Payment Statement.
COB3: To distinguish between hedging, arbitration and speculation in spot and forward markets.
COB4: To determine the exchange rates in the spot and forward markets.
COB5: To measure the foreign exchange exposures related to operating and accounting of an organization.

UNIT-I: INTRODUCTION

International Finance: Meaning – Nature - Scope – Importance – Features - Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: INTERNATIONAL MONETARY SYSTEM & INTERNATIONAL FLOW OF FUNDS

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

INTERNATIONAL FLOW OF FUNDS

Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

UNIT-III: FOREIGN EXCHANGE MARKET

Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrage in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-IV: EXCHANGE RATE MECHANISM

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).

UNIT-V: FOREIGN EXCHANGE EXPOSURE

Measurement of Foreign Exchange Exposure: Meaning & Relevance of Foreign Exchange Exposure
Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems).

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SUGGESTED READINGS:

1. Fundamentals of International Financial Management: S. Kevin, PHI
2. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
3. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
4. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
5. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
6. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,

REFERENCES:

International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH555A CO1: Compare International Finance and Domestic finance.

BCH555A CO2: Summarize the International Monetary System and articulate a Balance of Payment Statement.

BCH555A CO3: Deduce the hedging, arbitration and speculation activities in foreign exchange markets.

BCH555A CO4: Calculate nominal and real effective exchange rates.

BCH555A CO5: Assess the foreign exchange exposures faced by Multi-National Companies.

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SEMESTER VI

PROJECT REPORT

PAPER CODE: BCH 651
YEAR/SEMESTER: III/VI

PPW: 8
NO. OF CREDITS: 4

Course Objective: This Course aims at perceiving practical problems / phenomenon / situation by undertaking the Project work.. To provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.

ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:

i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.

Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on A4 white paper, and be 1.5 spaced.

2) All pages should be numbered, and numbers should be placed at the center of the bottom of the page.

3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.

4) 3 bound copies & a soft-copy should be handed in to the principal/director of your college/institute at the time of submission.

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5) Bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- Citation provides brief details of the author and date of publication for referencing the work in the body of the text.
- Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source.


Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

SUGGESTED READINGS:

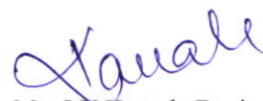
Organizations Websites, Research Reports, Journals, Official Websites of RBI, SEBI, BSE, NSE, All published sources and unpublished sources.

COURSE OUTCOMES:

At the end of the course, the students will be able to analyse, evaluate and apply the statistical knowledge in the field of research.


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COST CONTROL AND MANAGEMENT ACCOUNTING

PAPER CODE: BCH652A
YEAR/SEMESTER: III /VI

PPW: 5
NO. OF CREDITS: 5

Course Objective: To inculcate analytical and computational ability among the students.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize the concept of Management Accounting and Techniques of Financial Statements.

COB2: To demonstrate Marginal Costing Technique while taking decisions.

COB3: To learn Concepts of Budget and Its preparation along with setting of Standards with knowledge of Variance.

COB4: To discuss various Ratios and their application in various concerns.

COB5: To articulate the procedure of Cash flow Statement and Funds Flow Statement

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS

Meaning and Importance of Management Accounting – Financial statement analysis: Meaning-uses-limitations-types and techniques – Comparative and Common Size Statement, Trend Analysis - simple problems

UNIT II: MARGINAL COSTING

Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.(Problems) Marginal Costing for Decision Making Make or Buy

UNIT-III: BUDGETARY CONTROL AND STANDARD COSTING

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed, Flexible and Cash Budgets.(Problems on Cash Budget and Flexible Budget Only)

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance

UNIT IV: RATIO ANALYSIS

Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.(including problems)

UNIT-V: CASH FLOW ANALYSIS AND FUNDS FLOW ANALYSIS

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements –

Procedure for preparation of Cash Flow Statement. Simple Problems.

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working

Capital – Statement of Sources and Application of Funds- Simple Problems only on Statement of changes in working capital

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B.COM (HONOURS- CBCS) COURSE w.e.f. 2021-22

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

COURSE OUTCOMES:

At the end of the course, the students will be able to

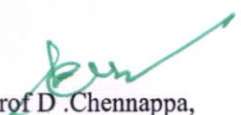
BCH652A CO1: To Implement the practice of Financial Statements.

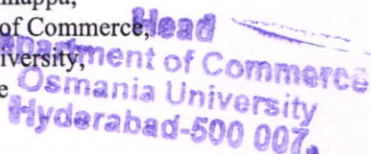
BCH652ACO2: To Exemplify the interpretation of decision based on Marginal Costing Techniques.

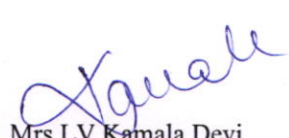
BCH652A CO3: To integrate budgets of concerns and direct the knowledge of Variances.

BCH652A CO4: To Stimulate the adoption of various Ratios from view of its application.

BCH652A CO5: To build Cashflow based on modifications as per the policies of the firm.


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AUDITING AND CORPORATE GOVERNANCE

PAPER CODE: BCH 653A
YEAR/SEMESTER: III/VI

PPW: 5
NO. OF CREDITS: 5

Course Objective: To extend knowledge on the concepts of auditing and corporate governance.

UNIT- WISE COURSE OBJECTIVES

COB1: To extend knowledge on the meaning and types of audit and planning and executing an audit

COB2: To define internal control, check & internal audit and facilitating the differences between them.

COB3: To summarise the meaning, steps of vouching, verification and valuation and to categorize Verification and valuation of assets and liabilities

COB4: To highlight company audit and reviewing the provisions of company audit under the companies act 2013.

COB5: To familiarize students with concept of corporate governance.

UNIT-I: INTRODUCTION

Auditing: Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit working papers – Audit Markings.

UNIT-II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

UNIT-IV: COMPANY AUDIT

Qualification and Disqualification – Appointment – Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors – Audit Committee – Audit Reports.

UNIT-V: CORPORATE GOVERNANCE

Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance

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SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandon et al., S. Chand
9. Corporate Governance: H.R Machiraju, Himalaya Publication House.
10. Business Ethics and Corporate Governance, (2017) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K.,
11. International Publishing House Pvt. Ltd,
12. Corporate Governance,(2014), Bholanath Dutta and S.K. Podder - Vision Book house,
13. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
14. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
15. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
16. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
17. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

COURSE OUTCOMES:

At the end of the course the students will be able to



BCH653A CO1: Outline the basic concepts of audit and audit planning


BCH653A CO2: Identifying the various techniques of Internal control and Internal checks required for audit

BCH653A CO3: Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

BCH653A CO4: Relate the various provisions of company audit under the companies act 2013.

BCH653A CO5: Annotating the significance of corporate governance.


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IND AS

PAPER CODE: BCH 654A
YEAR/SEMESTER: III /VI

PPW: 5
NO. OF CREDITS: 5

***Objectives:** To make the students acquire the knowledge and application of Indian Accounting Standards.*

UNIT- WISE COURSE OBJECTIVES

- COB1:** To introduce Accounting Standards and evaluate the process for setting standards
COB2: To gain insight on Ind Accounting Standards relating to Financial Reporting and Disclosure
COB3: To understand standards providing guidance on Financial Statements
COB4: To explain standards relating to business acquisitions and Consolidations
COB5: To familiarise with IFRS and differentiate between Ind AS and IFRS

UNIT-I: INTRODUCTION

Accounting Meaning, Evolution, Accounting Principles, Users of Accounting information, Accounting standard, Concept, Evolution, Procedure for setting standards Constitution and Functions of ASB, Difficulties in standard setting process,

UNIT-II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE

Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including short problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date – Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-108: Operating Segments.

UNIT-III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS

Ind AS-2: Inventories (Including short problems) -Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment –Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs –Ind AS 33- Earnings per share(including short problems) Ind AS-38: Intangible Assets.

UNIT-IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS

Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations –Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS-112: Disclosure of interest in other entities, Ind AS 115- Revenue from contracts with customers.

UNIT-V: FINANCIAL REPORTING

Need for Global Financial reporting, IFRS Concept, Convergence of Accounting standards – Challenges and Benefits, IND AS Concept, Road map for convergence in India, Significant differences between IND AS vs IFRS, Carve In's and Carve Out's.

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1. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

COURSE OUTCOMES:

At the end of the course, the students will be able to

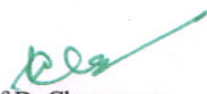
BCH654A CO1: Exemplify the key concepts of Indian Accounting Standards and evaluate the process and difficulties of setting standards

BCH654A CO2: Describe an Overview of standards relating to financial reporting & disclosure

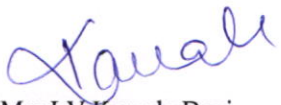
BCH654A CO3: Identify various standards providing guidance on Financial Statements

BCH654A CO4: Explain standards relating to business acquisitions and Consolidations

BCH654A CO5: Define and explain IFRS and differentiate between Ind AS and IFRS


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FUNDAMENTALS OF FINANCIAL DERIVATIVES

PAPER CODE: BCH 655A
YEAR/SEMESTER: III /VI

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To obtain conceptual knowledge about derivatives and its evolution, distinguish between spot and forward markets and their price determination, familiarizing the futures market and its mechanism of determining prices, assessing the put-call parity and application of option pricing models.*

UNIT. WISE COURSE OBJECTIVES

Cob1: To demonstrate the features and types of derivatives and its evolution in India

COB2: To outline the forward contract features, extend the mechanism of determining forward price and valuation of forward contract.

COB3: To distinguish between forward and futures contract, identify the futures theory and applying it to determine futures price.

COB4: To categorize futures and options, make use of the determinants of option pricing in applying put-call parity

COB5: To apply the option pricing models in estimating the option prices

UNIT – I: INTRODUCTION TO DERIVATIVES

Derivatives – Meaning — Definition- Features – Types of derivative contracts or Instruments – Uses – Critiques - Introduction to Derivative Markets – History – Participants – Evolution of Derivative Market in India – Derivatives Exchanges in India. (Theory only)

UNIT – II: FORWARD CONTRACTS AND ITS MECHANISM

Introduction – Forward Contracts – Meaning – Features of Forward Contract – Difference between forward contract and spot contract – Classification of forward contracts – Forward contract mechanism- Advantages and Disadvantages of forward contracts – Relationship between forward price and the expected future spot price – Determination of forward prices – Value of forward contract (Simple Problems)

UNIT – III: FUTURES CONTRACT AND ITS TRADING MECHANISM

Futures contract – Meaning and Definition, Features and types of futures contract-. Distinction between forwards and futures – futures market trading mechanisms – Basic concepts in futures pricing- Determination of futures prices – Theory of futures prices. (Simple problems on determination of futures prices)

UNIT – IV: OPTIONS BASICS AND PRICING

Definition to an option, Types of option: Call option, put option, American Option and European Option. Difference between Options and Futures contract, Value of an option- Determinants of Option Pricing. - Put – Call Parity. (Simple problems on calculation of Intrinsic value and time value)

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UNIT V: OPTION PRICING MODELS

The Binomial option pricing model (BOPM): assumptions – single and two period models. Introduction – Assumptions of the Black –Scholes option pricing model – Black Scholes option pricing model – Applications of BSOPM. (Problems on BOPM and BSOPM)

SUGGESTED READINGS:

1. S.L.Gupta, “Financial Derivatives”, PHI Publications
2. Prafulla Kumar Swain, “Fundamentals of Financial Derivatives”, HPH
3. Dun and Bradstreet, “Financial Risk Management “, 2007 TMH, Delhi.
4. Bishnupriya Mishra, Sathya Swaroop Debasish, “Financial Derivatives”, Excel Books Publications.
5. John C Hull and Sankarshan Basu, “Options, Futures and Other Derivatives”, 7th Ed, Pearson Education.
6. Risk Management & Derivatives – Rene M.Stulz, cengage learning , 2003 edition (Indian edition)
7. Jayanth Rama Varma, “Derivatives and Risk Management”, TMH.
8. Don M Chance & Robert Brooks, “Derivatives and Risk M

REFERENCES:

Prafulla Kumar Swain, "Fundamentals of Financial Derivatives", HPH Bishnu priya Mishra, Sathya Swaroop Debasish, "Financial Derivatives", Excel Books Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCH655A CO1: Recall the features and types of derivatives and its evolution in India.

BCH655A CO2 : Determine the forward contract price and value a forward contract

BCH655A CO3: Identify the futures pricing theory in the determination of futures price

BCH655A CO4 : Perceive the determinants of option pricing and apply put-call parity theory

BCH655A CO5: Estimate the option price by applying option pricing models

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