BANGALORE UNIVERSITY

REVISED SYLLABUS 2014 – 2015

B.Com. (CBCS) DEGREE SEMESTER SCHEME

(Revised Syllabus on 08.03.2017 BOS)

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.

BANGALORE UNIVERSITY
DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO B.Com (CBCS) DEGREE SEMESTER SCHEME 2014 - 15

I. OBJECTIVES :

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION :

Candidates who have completed Two year Pre – University course of Karnataka State or its equivalent with Business Studies and Accountancy as two major subjects of study in both first and second year pre-university are eligible for admission into this course.

III. DURATION OF THE COURSE:

The course of study is four (04) years of Eight Semesters. A candidate shall complete his/her degree within eight (08) academic years from the date of his/her admission to the first semester. However, students successfully complete Two (02) years of the course and leave the course, will be awarded Diploma in Commerce. Students successfully completes Three (03) years of the course will be awarded Bachelors Degree in Commerce (B.Com.). An option is provided to the students to continue the course to the Fourth year and those who successfully complete the Fourth year will be awarded Bachelors Degree in Commerce (Hon.) {B.Com, (Hon.)}.

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.

VI. ATTENDANCE:

a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX

(i) Annexure – 1 for B.Com Course Matrix
(ii) B.Com (Vocational) and BA (Restructured), the changes made in 2012-13 is retained

VIII. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, BBA& BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VIII.SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.
b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

IX. SCHEME OF EXAMINATION:

a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
b. Of the 30 marks of Internal Assessment, 20 marks shall be based on Two tests. Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Skill Development Record of 05 marks each.
c. The marks based on attendance shall be awarded as given below:

75% to 80%	= 02 marks.
81% to 85%	= 03 marks.
86% to 90%	= 04 marks.
91% to 100%	= 05 marks.

d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

X. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has

submitted the prescribed application for the examination along with the required fees to the university.

b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.

d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XI. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:

a. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

XIII. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XIV. TERMS AND CONDITIONS:

a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XV. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The

Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

SECTION-A **1.** a,b,c,d,e,f,g,	(Conceptual questions) Answer any Five	(05 X 02 = 10 Marks)
SECTION -B: **2,3,4,5,6.**	(Analytical questions) Answer any Three	(03 X 06 = 18 Marks)
SECTION-C: **7,8,9,10,11.**	(Essay type questions) Answer any THREE	(03 X 14 = 42 Marks)
Total		**70 Marks**

XVI. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

ANNEXURE – 1

BANGALORE UNIVERSITY
B.COM (CBCS) SEMESTER SCHEME -- 2014 – 15
COURSE MATRIX

I SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	20	80	100	2
	Language – II : English	1.2	4	3	20	80	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Indian Financial System	1.4	4	3	30	70	100	2
	Marketing and Services Management	1.5	4	3	30	70	100	2
	A. Corporate Administration **OR** B. Methods and Techniques for Business Decisions. (Students can choose any one)	1.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
Total Credits								**15**

II SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	20	80	100	2
	Language – II : English	2.2	4	3	20	80	100	2
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Retail Management	2.4	4	3	30	70	100	2
	Banking Law and Operations	2.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions – I	2.6	4	3	30	70	100	2
Part 3	Foundation Course*		3	3	20	80	100	2
	CC & EC*				50		50	1
Total Credits								**15**

III SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II:English	3.2	3	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Business Ethics	3.5	4	3	30	70	100	2
	Quantitative Analysis for Business Decisions –II	3.6	4	3	30	70	100	2
	Public Relations and Corporate Communication	3.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
Total Credits								**17**

IV SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language – II: English	4.2	3	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Cost Accounting	4.4	4	3	30	70	100	2
	E-Business and Accounting	4.5	4	3	30	70	100	2
	Stock and Commodity Markets	4.6	4	3	30	70	100	2
	Principles of Event Management	4.7	3	3	30	70	100	2
Part 3	Foundation Course*		3	3	30	70	100	2
	CC & EC*				50		50	1
Total Credits								**17**

V SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Entrepreneurship Development	5.1	4	3	30	70	100	3
	International Financial Reporting Standards	5.2	4	3	30	70	100	3
	Income Tax – I	5.3	4	3	30	70	100	3
	Costing Methods	5.4	4	3	30	70	100	3
	Elective – I	5.5	4	3	30	70	100	3
	Elective – II	5.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
Total Credits								**20**

VI SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Business Regulations	6.1	4	3	30	70	100	3
	Principles and Practice of Auditing	6.2	4	3	30	70	100	3
	Income Tax – II	6.3	4	3	30	70	100	3
	Management Accounting	6.4	4	3	30	70	100	3
	Elective – I	6.5	4	3	30	70	100	3
	Elective – II	6.6	4	3	30	70	100	3
Part 3	SDC		3	3	30	70	100	2
Total Credits								**20**

ELECTIVE GROUPS

1. ACCOUNTING & TAXATION GROUP

Semester No.	Paper No.	Title of the Paper
V	AC. 5.5	Advanced Accounting
	AC.5.6	Goods and Services Tax
VI	AC.6.5	Business Taxation
	AC.6.6	Cost Management

2. FINANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	FN.5.5	International Financial Management
	FN.5.6	Goods and Services Tax
VI	FN.6.5	Performance Management
	FN.6.6	International Auditing & Assurance

3. INFORMATION & TECHNOLOGY GROUP

Semester No.	Paper No.	Title of the Paper
V	I.T 5.5	Accounting Information Systems
	I.T 5.6	Enterprise Resource Planning
VI	I.T 6.5	Information Technology and Audit
	I.T 6.6	Banking Technology and Management

4. BANKING & INSURANCE GROUP

Semester No.	Paper No.	Title of the Paper
V	BI 5.5	International Banking & Forex Management
	BI 5.6	Life & General Insurance
VI	BI 6.5	Risk Management
	BI 6.6	Marketing of Insurance Products

1. **Foundation, Skill Development or Interdisciplinary Courses (Foundation Course*)**
   (Common for all programmes):
   - Constitution of Indian and Human Rights
   - Environment and Public Health
   - Computer Applications and Information Technology
   - Business Entrepreneurship and Management
   - Philosophy, Psychology and Life Skills
   - Personality Development and Leadership / Integrating Mind, Body and Heart
   - Indian History, Culture and Diversity
   - Research Methodology
   - Education and Literacy / Science and Life
   - Human Resource Development .Management
   - One of the Foreign Languages such as German, French etc.
   - Any other Course prescribed by the University from time to time
   - Commodity & Stock Market
   - Mathematics in finance.

2. **Co-and Extra – Curricular Activities (CC& EC*)**
   A student shall opt for any one of the following activities in the first four semesters offered in the college
   - N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
   - Sports and Games / Activities related to Yoga
   - A Small project work concerning the achievements of Indian in different fields
   - Evolution of study groups/seminar circles on Indian thoughts and ideas
   - Interaction with local communities in their neighborhood and learn about and from them
   - Exploring different aspects of Indian civilizations
   - Other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the University from time to time.

1.3– FINANCIAL ACCOUNTING

OBJECTIVE:

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations.

Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING 08 Hrs

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting Standards: List of Indian Accounting Standards.

Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM 12 Hrs

Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cashbook – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.

Unit 3: HIRE PURCHASE SYSTEM 12 Hrs

Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).

Unit 4: ROYALTY ACCOUNTS 12 Hrs

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account.

Unit 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY 12 Hrs

Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets Method –Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.

SKILL DEVELOPMENT

- List out various accounting concepts and conventions (GAAP)
- List out Various Accounting Standards
- Collection & recording of Royalty agreement with regard to any suitable situation.
- Collection and recording of Hire Purchase Agreement.
- Ascertainment of Cash Price and Interestwith imaginary figures under Hire Purchase System.

BOOKS FOR REFERENCE

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Jawaharlal & Seema Srivastava :Financial Accounting, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. S. Jayapandian: Financial Accounting from Zero.
6. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
9. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH
10. Dr. Alice Mani: Financial Accounting, SBH.

1.4 INDIAN FINANCIAL SYSTEM

OBJECTIVE

The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India.

Unit 1: FINANCIAL SYSTEM **12 Hrs**

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

Unit 2: FINANCIAL INSTITUTIONS **14 Hrs**

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 3: COMMERCIAL BANKS **10 Hrs**

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimaham committee report on banking sector reforms.

Unit 4: REGULATORY INSTITUTIONS **10 Hrs**

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: FINANCIAL SERVICES **10 Hrs**

Meaning& Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

SKILL DEVELOPMENT

- Draft a chart showing the financial services in the Indian Financial System.
- List the Instruments traded in the Financial Markets.
- Draft the application forms for opening a Fixed, Current and Savings Bank Accounts.
- Collection and recording for Foreign Exchange rates of different currencies Vis-à-vis Rupee.
- Specimen of Debit and Credit cards.
- Specimen of Cheque with MICR technology.

BOOKS FOR REFERENCE

1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
11. E Gardon & K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers
13. K. Venkatramana, Indian Financial System, SHBP.

1.5 MARKETING AND SERVICES MANAGEMENT

OBJECTIVE:

The objective is to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services

Unit 1: INTRODUCTION TO MARKETING 10Hrs

Meaning and definition - Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing. Recent Trends in Marketing - e-business – Tele-marketing – M-Business – Green Marketing – Retailing, Relationship Marketing – Customer Relationship Management.

Unit 2: MARKETING ENVIRONMENT 12Hrs

Meaning – demographic- economic – natural – technological – political – legal – socio cultural environment. Market Segmentation and Consumer Behaviour - Meaning & Definition - Bases of Market Segmentation – Consumer Behaviour – Factors influencing Consumer Behaviour.

Unit 3: MARKETING MIX 16Hrs

Meaning – elements – PRODUCT – product mix, product line – product life cycle – product planning – new product development – branding - packing and packaging. PRICING – factors influencing pricing, methods of pricing (only Meaning), and pricing policy - PHYSICAL DISTRIBUTION, Meaning, factors affecting channels, types of marketing channels, PROMOTION –Meaning and significance of promotion – personal selling and advertising.

Unit 4: INTRODUCTION TO SERVICES MANAGEMENT 10Hrs

Meaning of services – characteristics of services – classification of services – marketing mix in service industry – growth of service sector in India. Service processes – Designing the service process – service blueprint – back office & front office process.

UNIT 5: SERVICE SECTOR MANAGEMENT 08 Hrs

Tourism and Travel Services – concept, nature, significance and marketing. Health Care services – concept, nature, significance and marketing. Educational services - concept, nature, significance and marketing.

SKILL DEVELOPMENT

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

BOOKS FOR REFERENCE

1. Dr. Shajahan. S; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai; First Edition – Financial Service in India.
2. Philip Kotler - Marketing Management, PHI
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
4. Sunil B. Rao - Marketing & Services Mgt – HPH.
5. Dr. Alice Mani: Marketing & Services Management, SBH.
6. J.C. Gandhi - Marketing Management, TMH
7. Stanton W.J. etzal Michael & Walker, Fundamentals of Management, TMH

8. Jayachandran ; Marketing Management. Excel Books.
9. K. Venkatramana, Marketing Management, SHBP.
10. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
11. Sontakki, Marketing Management, HPH
12. Cengiz Haksever etal – 'Service Management and Operations'; Pearson Education.
13. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
14. K. Karunakaran; Marketing Management, HPH.
15. Davar: Marketing Management.

1.6.(A) CORPORATE ADMINISTRATION

OBJECTIVE

The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: INTRODUCTION TO COMPANY **12 Hrs**

Meaning and Definition – Features – Steps in formation of Joint Stock Company, High Lights of Companies Act 2013 - Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.

Unit 2: FORMATION OF A COMPANY **14 Hrs**

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.

Unit 3: COMPANY ADMINISTRATION **18 Hrs**

Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Unit 4: CORPORATE MEETINGS **08 Hrs**

Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting

Unit 5: FORMATION OF GLOBAL COMPANIES **04 Hrs**

Meaning – Types –Features – Legal Formalities– Administration.

SKILL DEVELOPMENT

- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing different types of Companies.

BOOKS FOR REFERENCE

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

1.6 (B) METHODS AND TECHNIQUES FOR BUSINESS DECISIONS

OBJECTIVE

The objective is to provide basic knowledge of mathematics and their application to commercial situations.

Unit 1: NUMBER SYSTEM **06 Hrs**

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM (Simple problems).

Unit 2: THEORY OF EQUATIONS **10 Hrs**

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Problems on Commercial Applications.

Unit 3: MATRICES AND DETERMINANTS **14 Hrs**

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – application oriented problems.

Unit 4: COMMERCIAL ARITHMETIC **16 Hrs**

Simple Interest, Compound Interest including half yearly and quarterly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

Unit 5: PROGRESSIONS **10 Hrs**

PROGRESSIONS: Arithmetic Progression - Finding the 'n^{th} term of AP and Sum to n^{th} term of AP. Insertion of Arithmetic Mean Geometric Progression – Finding the 'n'^{th} term of GP and sum to 'n' the term of GP and insertion of Geometric Mean

SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems

BOOKS FOR REFERENCE:

- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
- Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj :Mathematics for Economics & Business
- Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

2.3 ADVANCED FINANCIAL ACCOUNTING

OBJECTIVE :

The objective of this subject is to acquaint the students with the few accounting standards and make them familiar with the accounting procedures for different types of business.

Unit 1: INSURANCE CLAIMS **12 Hrs**

Introduction – Need – Loss of Stock Policy – Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire insurance claims.

Unit 2: CONSIGNMENT ACCOUNTS **12 Hrs**

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

Unit 3: ACCOUNTING FOR JOINT VENTURES **12 Hrs**

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture – preparation of memorandum joint venture - problems.

Unit 4: BRANCH ACCOUNTS **10 Hrs**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).

Unit 5 : DEPARTMENTAL ACCOUNTS **10 Hrs**

Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

SKILL DEVELOPMENT

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch and prepare a branch account.
- List out the basis of Allocation of Departmental Expenses.
- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures

BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar – Advanced Financial Accounting HPH
3. Dr. Alice Mani: Advanced Financial Accenting, SBH.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
7. A Bannerjee; Financial Accounting.
8. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
9. M.C. Shukla and Grewel, Advaced Accounting , S Chand

2.4 RETAIL MANAGEMENT

OBJECTIVE

The objective is to enable students to acquire skills in Retail Management.

Unit 1: INTRODUCTION TO RETAIL BUSINESS 10 Hrs.

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

Unit 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS 12 Hrs.

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.

Unit 3: RETAIL OPERATIONS 10 Hrs.

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

Unit 4: RETAIL MARKETING MIX 16 Hrs.

Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) – Decisions related to delivery of service. Pricing : Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place : Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion : Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal Methods.

Unit 5: IMPACT OF INFORMATION TECHNOLOGYIN RETAILING 08 Hrs.

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

SKILL DEVELOPMENT

- Draw a retail life cycle chart and list the stages
- Draw a chart showing a store operations
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing
- List out the Factors Influencing in the location of a New Retail outlet.

BOOKS FOR REFERENCE

1. Suja Nair; Retail Management, HPH
2. Karthic – Retail Management, HPH
3. S.K. Poddar& others – Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH

5. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", 8th edition, PHI/02
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata Mc GrawHill, New Delhi, 2003.
7. Swapna Pradhan : Retailing Management, 2/e, 2007 & 2008, TMH
8. K. Venkataramana, Retail Management, SHBP.
9. James R. Ogden & Denise T.: Integrated Retail Management
10. A Sivakumar : Retail Marketing , Excel Books
11. Ogden : Biztantra, 2007
12. Levy & Weitz : Retail Management -TMH 5th Edition 2002
13. Rosemary Varley, Mohammed Rafiq-: Retail Management
14. Chetan Bajaj : Retail Management -Oxford Publication.
15. Uniyal &Sinha : Retail Management - Oxford Publications.
16. Araif Sakh ; Retail Management

2.5 BANKING LAW AND OPERATIONS

OBJECTIVE

The objective is to familiarize the students with the law and operations of Banking.

Unit 1: NEGOTIABLE INSTRUMENTS 10 Hrs

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of Cheques – Types of Crossing – Endorsements: Meaning, Essentials & Kinds of Endorsement.

Unit 2: BANKER AND CUSTOMER RELATIONSHIP 10 Hrs

Introduction – Meaning of Banker – Bank - Meaning of Customer – General & Special Relationships.

Unit 3: BANKING OPERATIONS 18 Hrs

Collecting Banker: Meaning – Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Banker

Paying Banker: Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques.

Lending Operations: Principles of Bank Lending – Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit – NPA: Meaning, circumstances & impact – regulations of priority lending for commercial banks.

Unit 4: CUSTOMERS AND ACCOUNT HOLDERS 12Hrs

Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family.

Unit 5: BANKING INNOVATIONS 06 Hrs

New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT.

SKILL DEVELOPMENT:

- Collect and fill account opening form of SB A/c or Current A/c
- Collect and fill pay in slip of SB A/c or Current A/c.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Draw specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List various customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P Srivastava ; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. Neelam C Gulati: Principles of Banking Management.
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Shekar. K.C: Banking Theory Law and Practice, Vikas Publication.
11. S. Vipradas & j. K Syan: Bank Lending
12. Gajendra & Poddar : Law and Practice of Banking
13. Dr. Alice Mani: Banking Law and Operation, SBH.

2.6 QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I

OBJECTIVE

The objective is to provide basic knowledge of statistics and their application to business situations.

Unit 1: INTRODUCTION TO STATISTICS 03Hrs

Meaning and Definition – Functions – Scope – Limitations.

Unit 2: CLASSIFICATION AND TABULATION OF DATA 08 Hrs

Collection of data - census and sample techniques. Classification of data, preparation of frequency distribution and tabulation of data.

Unit 3: MEASURES OF CENTRAL TENDENCY 20Hrs

Meaning and Definition Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing frequency problems). Graphical representation of median and mode – Ogive– curve, histogram, smoothed frequency curve and frequency polygon.

Unit 4: MEASURES OF DISPERSION AND SKEWNESS 15 hrs

Meaning & Definition -Range, Quartile Deviation, Mean Deviation Standard Deviation and Co-efficient of Variation. Skewness: Meaning, uses, and problems on Karl Pearson's' Co-efficient of skewness.

Unit 5: INDEX NUMBERS 10 Hrs

Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher's Ideal method (including TRT & FRT) – Consumer Price Index – Problems.

SKILL DEVELOPMENT

- Draw a blank table showing different attributes
- Collect marks scored 50 students in a examinations and prepare a frequency distributions table
- Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable
- Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who more consistence.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.

BOOKS FOR REFERENCE

1. Anand Sharma : Statistics For Management, HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. D.P Apte ; Statistical Tools for Managers.
4. Dr. B N Gupta: Statistics (Sahityta Bhavan), Agra.
5. S.C Gupta: Business Statistics, HPH
6. N.V.R Naidu : Operation Research I.K. International Publishers
7. Ellahance : Statistical Methods, Kitab Mehel.
8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
9. Veerachamy: Operation Research I.K. International Publishers
10. S. Jayashankar: Quantitative Techniques for Management.
11. Chikoddi & Satya Prasad : Quantitative Analysis for Business Decision, HPH
12. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH.

3.3 CORPORATE ACCOUNTING

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Unit 1: UNDERWRITING OF SHARES 08 Hrs

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

Unit 2: PROFIT PRIOR TO INCORPORATION 12 Hrs

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 3: VALUATION OF GOODWILL 08 Hrs

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

Unit 4: VALUATION OF SHARES 08 Hrs

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 5: COMPANY FINAL ACCOUNTS 20 Hrs

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format)

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar – Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang – Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. R L Gupta, Advanced Accountancy.
9. Shukla and Grewal – Financial Accounting.

3.4 FINANCIAL MANAGEMENT

OBJECTIVE

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION FINANCIAL MANAGEMENT 10 Hrs

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Unit 2: TIME VALUE OF MONEY 12 Hrs

Introduction – Meaning& Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

Unit 3: FINANCING DECISION 12 Hrs

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.

Unit 4: INVESTMENT & DIVIDEND DECISION 16 Hrs

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share

Unit 5: WORKING CAPITAL MANAGEMENT 06 Hrs

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital.

SKILL DEVELOPMENT

- Draw the organization chart of Finance Function of a company.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Capital structure analysis of companies in different industries
- Imaginary figures prepare an estimate of working capital requirements

BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.
4. G. Sudarshan Reddy, Financial Management, HPH
5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH
7. S. Bhat- Financial Management.
8. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
9. I M Pandey, Financial Management. Vikas Publication.
10. Prasanna Chandra, Financial Management, TMH
11. P.K Simha – Financial Management.
12. M. Gangadhar Rao & Others , Financial management
13. Dr. Alice Mani: Financial Management, SBH.

3.5BUSINESS ETHICS

OBJECTIVE

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

Unit 1: BUSINESS ETHICS 12 Hrs

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

Unit 2: PERSONAL ETHICS 12 Hrs

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Unit 3: ETHICS IN MANAGEMENT 12 Hrs

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS 12 Hrs

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE 12 Hrs

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholananth Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy : Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

3.6 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II

OBJECTIVE:

The objective is to familiarize the students with various statistical techniques for their application in Business Decisions.

Unit 1: CORRELATION AND REGRESSION ANALYSIS 20 Hrs

Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error - Spearman's Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient

Unit 2: TIME SERIES 12 Hrs

Introduction – Meaning – Uses –Components of Time Series – Fitting a straight line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Unit 3: INTERPOLATION AND EXTRAPOLATION 08 Hrs

Meaning - Significance – Assumptions - Methods of Interpolation – Binomial expansion (Interpolating method one and two missing values only) - Newton's Advancing Differences Method - Problems.

Unit 4: SAMPLING AND SAMPLING DISTRIBUTION 08 Hrs

Meaning, Objectives and Types : Probability Sampling and Non-Probability Sampling Techniques- Meaning of Population, Parameter and Statistic - Sampling distribution –Meaning and usefulness of Standard Error (Simple Problems on calculation of Sample size)

Unit 5: THEORY OF PROBABILITY 08 Hrs

Meaning and Importance of Probability- Experiment, Event and types of events, Addition Theory of probability. (Simple Problems on addition theorem only)

SKILL DEVELOPMENT:

- Collect age statistics of 10 newly married couples and compute correlation coefficient
- Collect age statistics of 10 newly married couples and compute regression equations; Estimate the age of bride when age of bridegroom is given.
- Collect the turnover of a company for 7 years and predict the sales of 8^{th} year by using method of least square.
- Collect the sales or production statistics of a company for five years and extra pollute the production or sales for the 6^{th} Year.

BOOKS FOR REFERENCE:

1. Sridhara Bhatt - Quantitative Techniques for Managers , HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. B. G. Bhaskara & others: Quantitative Analysis for Business Decision II
4. S C Guptha and V K Kapoor, Fundamentals of Mathematical Statistics
5. Sancheti and Kapoor, Sultan Chand
6. S. Jaishankar: Quantitative Techniques for Managers
7. G C Beri, Statistics for Management.

8. Dr. B N Gupta: Statistics (Sahityta Bhavan), Agra.
9. Veerachamy: Operation Research I.K. International Publishers
10. Ellahance : Statistical Methods
11. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy,
12. S C Sharama, New Age International Publishers.
13. C.R Reddy , Quantitative Techniques for Management Decisions
14. Dr. Alice Mani: Quantitative Analysis for Business Decisions - II, SBH.

3.7 PUBLIC RELATIONS AND CORPORATE COMMUNICATION

OBJECTIVE

To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.

Unit 1: ATTITUDE AND EMOTIONAL INTELLIGENCE 10 Hrs

Importance of Attitude – Meaning of Positive Thinking and Positive Attitude – Ways to build positive attitude – Effects of negative attitude and measures to overcome them. Significance of interpersonal relationships in personal and professional life - Tips to enhance interpersonal relationships - Emotional Intelligence.

Unit 2: VISION, GOAL SETTING & TIME MANAGEMENT 06 Hrs

Meaning of Vision – Doing things for the right purpose – Setting and achieving goals – Importance of goal setting – periodicity in goal setting – short, medium, long-term – methods to achieve set goals. General principles of Stress Management and Time Management.

Unit 3: CREATIVITY 10 Hrs

The creative mind – Importance of Creativity – Elements of Creativity – Influence and Flexibility – Factors influencing creativity – Methods of enhancing creativity – techniques of creativity – Brainstorming, attributes listing.

Unit 4: COMMUNICATION SKILLS 10 Hrs

Significance – Process of Communication – Forms of Communication - Communication Gap – Listening Skills – Basics of Managerial Speaking Skills – Body Language – How to develop matter for a speech, Presentation aids and effective use of presentation aids. Preparation of Resume & preparation for GD & Interview.

Unit 5: CAREER PLANNING 06Hrs

Career Planning, Awareness of different Careers, Sources of Information, Choosing a Career and Career counseling.

SKILL DEVELOPMENT:

- Extempore speeches, Just a Minute.
- Conducting Stress Interviews.
- Creative Exercise
- Role play.

BOOKS FOR REFERENCE:

1. C.S. Raydu – Corporate Communication, HPH
2. Rai & Rai Business Communication, HPH
3. S.P. Sharman, Bhavani H. – Corporate Communication, VBH
4. Collins: Public Speaking
5. Mair : Art of Public Speaking
6. K. Venkataramana, Corporate Communication, SHBP.
7. Rajkumar: Basic of Business Communication
8. V.N. Ahuja.: The World's Famous Speeches
9. Daniel Goleman : Emotional Intelligence
10. Jyotsna Codety :Understanding Emotional Intelligence .

11. Dalip Singh :Emotional Intelligence at Work .
12. B. Das / I Satpathy: Business Communication & Personality Development.
13. B.Husluck :Personality Development – Elizabeth.
14. M.S. Rao: Soft Skills – Enhancing Employability I.K. International Publishers
15. Allen Bease :Body Language .
16. Tanushree Pooder :Fit and Fine Body and Mind
17. C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development;
18. Partho Pratim Roy :Business Communications – The Basics
19. Sajitha Jayaprakash :Technical Communication

4.3 ADVANCED CORPORATE ACCOUNTING

OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

Unit 1: REDEMPTION OF PREFERENCE SHARES 10 Hrs

Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption.

Unit 2: MERGERS AND ACQUISITION OF COMPANIES 16 Hrs

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

Unit 3: INTERNAL RECONSTRUCTION 10 Hrs

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

Unit 4: LIQUIDATION OF COMPANIES 10Hrs

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS (Theory Only) 10Hrs

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand.

Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

SKILL DEVELOPMENT

- List out legal provisions in respect of Redemption of Preference shares.
- Calculation of Purchase consideration with imaginary figures.
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.
- List out any five Indian Accounting Standards disclosures.

BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand
12. Srinivas Putty, Advanced Corporate Accounting, HPH.
13. Sreeram & Sreeram, Advanced Corporate Accounting, Adhrash Publishing House.

4.4 COST ACCOUNTING

OBJECTIVE

The objective of this subject is to familiarize students with the various concepts and elements of cost.

Unit 1: INTRODUCTION TO COST ACCOUNTING 10 Hrs

Introduction – Meaning& Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

Unit 2: MATERIAL COST CONTROL 14 Hrs

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

Unit 3: LABOUR COST CONTROL 10 Hrs

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

Unit 4: OVERHEAD COST CONTROL 14 Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS 08 Hrs

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

SKILL DEVELOPMENT

- Identification of elements of cost in services sector by Visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

BOOKS FOR REFERENCE

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Skukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP.

7. P. K Sinha – Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
9. Dr. Alice Mani: Cost Accounting, SBH.
10. S.P Jain & Narang: Cost Accounting , Kalyani
11. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publications.

4.5 E-BUSINESS AND ACCOUNTING

OBJECTIVE:

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

UNIT 1. E-BUSINESS **10 Hrs**

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

UNIT 2. HARDWARE AND SOFTWARE FOR E-BUSINESS **10Hrs**

Web server – Internet – World Wide Web - hardware and software for web servers, web hosting choices – shopping cart.

Unit 3: GETTING STARTED WITH TALLY **10Hrs**

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

Unit 4: CONFIGURING TALLY **16Hrs**

General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration. **Working in Tally***:* Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit 5: REPORTS IN TALLY*:* **10Hrs**

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

SKILL DEVELOPMENT:

- Generating the report of journal
- Generating the report on cash book
- Generating the report on profit and losing account
- Generating the report on balance sheet

BOOKS FOR REFERENCE

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

4.6. STOCK AND COMMODITY MARKETS

OBJECTIVE:
The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.

Unit: 1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS: **10 Hrs**
Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

Unit: 2 STOCK MARKET: **12Hrs**
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

Unit:3 TRADING IN STOCK MARKET: **14Hrs**
Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

Unit: 4 COMMODITIES MARKET: **12Hrs**
History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

Unit: 5 TRADING IN COMMODITY MARKETS: **08Hrs**
Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities

SKILL DEVELOPMENT
- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

BOOKS FOR REFERENCE:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. K. Venkataramana, Stock & Commodity Markets, SHBP.
4. B. Kulkarni – Commodity Markets & Derivatives.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
7. Srivastava R.M ; Management of Indian Financial Institutions
8. Pallavi Modi : Equity – The Next Investment Destination
9. Prriswami – Indian Financial System
10. Ghowria Khatoon – Stock & Commodity Markets, VBH.

4.7 PRINCIPLES OF EVENT MANAGEMENT

OBJECTIVE:
The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.

Unit: 1- INTRODUCTION TO EVENT MANAGEMENT 12 Hrs
Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Unit: 2-EVENT MANAGEMENT PROCEDURE 12 Hrs
Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Unit: 3-CONDUCT OF AN EVENT. 12 Hrs
Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

Unit: 4-PUBLIC RELATIONS 10 Hrs
Introductions to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relation Strategy & Planning. Brain Storming Sessions- Writings for Public Relations.

Unit: 5 CORPORATE EVENTS 10 Hrs
Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

Skill Development

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

Book References

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

5.1 ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVE:

To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

Unit 1: ENTREPRENEURSHIP **10 Hrs**

Introduction – Meaning& Definition of Entrepreneurship, Entrepreneur & Enterprise –Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

Unit 2: SMALL SCALE INDUSTRIES **12 Hrs**

Meaning &Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

Unit 3: FORMATION OF SMALL SCALE INDUSTRY **14 Hrs**

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit 4: PREPARING THE BUSINESS PLAN (BP) **10 Hrs**

Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

Unit 5: PROJECT ASSISTANCE **10 Hrs**

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

SKILL DEVELOPMENT

- Preparation of a Project report to start a SSI Unit.
- Preparing a letter to the concerned authority-seeking license for the proposed SS Unit
- Format of a business plan.
- A Report on the survey of SSI units in the region where college is located.
- Chart showing financial assistance available to SSI along with rates of interest.
- Chart showing tax concessions to SSI both direct and indirect.
- Success stories of Entrepreneurs in the region.

BOOKS FOR REFERENCE

1. Vasanth Desai, Management of Small Scale Industry, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Dr. Venkataramana ; Entrepreneurial Development, SHB Publications

4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. Rekha & Vibha – Entrepreneurship Development, VBH
6. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
7. B. Janakiraman , Rizwana M: Entrepreneurship Development, Excel Books
8. Srivastava, A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali, Entrepreneur Development
12. Satish Taneja ; Entrepreneur Development
13. Vidya Hattangadi ; Entrepreneurship
14. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

5.2 INTERNATIONAL FINANCIAL REPORTING STANDARDS

OBJECTIVE: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

Unit-I **5Hrs**

International Financial Reporting Standards:

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

Unit – II **25Hrs**

Accounting for Assets and Liabilities

Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period **(Only Theory).**

Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - **Simple problems**

Unit-III **8Hrs**

Presentation of Financial Statements:

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue.

Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – **Practical problems on each element**.

Unit – IV **12Hrs**

Accounts of Groups:

Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – **Practical problems.**

Unit – V **6Hrs**

Disclosure Standards

Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. **(Theory Only).**

SKILL DEVELOPMENT

1) Conversion of final accounts to IFRS
2) Analysis of published financial statements for at-least 2 types of stakeholders
3) Comments for recent developments/exposure draft in IFRS
4) Preparation of notes to accounts for non-current assets
5) Assignment on social reporting
6) Preparation of Consolidated Financial Statement of any two existing companies.
7) Disclosure of change in equity in the annual reports of any two select companies.

Books for reference:

1. IFRS – Student Study Guide - ISDC
2. IFRS for India, Dr.A.L.Saini, Snow white publications
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. IFRS explained – a guide to IFRS by BPP learning Media
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

5.3 INCOME TAX - I

OBJECTIVE

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit 1: INTRODUCTION TO INCOME TAX **10 Hrs**

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2: EXEMPTED INCOMES **04 Hrs**

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

Unit 2: RESIDENTIAL STATUS **10 Hrs**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 4: INCOME FROM SALARY **20 Hrs**

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 5: INCOME FROM HOUSE PROPERTY **12 Hrs**

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

SKILL DEVELOPMENT

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.

BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

5.4 COSTING METHODS

OBJECTIVE

To familiarize the students on the use of cost accounting system in different nature of businesses.

Unit 1: INTRODUCTION TO COSTING METHODS **04 Hrs**

Costing methods – Meaning, Importance and Categories.

Unit 2: JOB AND BATCH COSTING **12 Hrs**

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. **Batch costing**: Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

Unit 3: PROCESS COSTING **14 Hrs**

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

Unit 4: CONTRACT COSTING **14 Hrs**

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

Unit 5: OPERATING COSTING **12 Hrs**

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

SKILL DEVELOPMENT

- Listing of industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations.
- Preparation of Imaginary composite job cost statement
- Preparation of activity base cost statement

BOOKS FOR REFERENCE

1. S P Iyengar, Cost Accounting.
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting.
4. K.S Thakur- Cost Accounting
5. M.N. Arora, Cost Accounting.
6. Ashish K Bhattacharyya: cost accounting for business managers.
7. N. Prasad, Costing.
8. Palaniappan and Hariharan : Cost Accounting, I.K. International Publishers
9. Jain &Narang, Cost Accounting
10. Ravi M. Kishore – *Cost Management*
11. Charles T Horngren, George Foster, Srikant M. Data – *Cost Accounting: A Managerial Emphasis*
12. Anthony R. N. – *Management Accounting Principles*
13. S. Mukherjee & A. P. Roychowdhury – *Advanced Cost and Management Accountancy*
14. J. MadeGowda Cost Accounting
15. Rathnam : Cost Accounting

6.1 BUSINESS REGULATIONS

OBJECTIVE:

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

UNIT 1: INTRODUCTION TO BUSINESS LAWS **06 Hrs**

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

UNIT 2: CONTRACT LAWS **18Hrs**

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warrantees, rights and duties of buyer, rights of an unpaid seller.

UNIT 3: COMPETITION AND CONSUMER LAWS: **14 Hrs**

The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, **CAT,** offences and penalties under the Act, Competition Commission of India.

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

UNIT 4: ECONOMIC LAWS **12 Hrs**

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent,

FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.

UNIT 5: ENVIRONMENTAL LAW **06 Hrs**

Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

SKILL DEVELOPMENT

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.

BOOKS FOR REFERENCE:

1. K. Aswathappa, Business Laws, HPH,
2. Bulchandni, Business Laws, HPH.
3. K. Venkataramana, Business Regulations, SHBP.
4. Kamakshi P & Srikumari P – Business Regulations, VBH.
5. N.D. Kapoor, Business Laws, Sultan chand publications.
6. S.S Gulshan – Business Law
7. S.C. Sharma: Business Law I.K. International Publishers
8. Tulsion Business Law, TMH.

6.2 PRINCIPLES AND PRACTICE OF AUDITING

OBJECTIVE:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING 12 Hrs

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit.

Unit 2: INTERNAL CONTROL 10 Hrs

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit 3: VOUCHING 12 Hrs

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 12 Hrs

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS 10 Hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.

SKILL DEVELOPMENT:

- Collect the information about types of audit conducted in any one Organization
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

BOOKS FOR REFERENCE:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

6.3 INCOME TAX - II

OBJECTIVE

The Objective of this subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION 16 Hrs

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2: CAPITAL GAINS 16 Hrs

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

Unit 3: INCOME FROM OTHER SOURCES 10 Hrs

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME 06 Hrs

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG together should not be given in one problem)

Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 08Hrs

Meaning –Provision for Set-off & Carry forward of losses (Theory only).

Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

SKILL DEVELOPMENT

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.

BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

6.4 MANAGEMENT ACCOUNTING

OBJECTIVE

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING 12 Hrs

Management Accounting: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.
Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.

UNIT2: RATIO ANALYSIS 14 Hrs

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

UNIT 3: FUND FLOW ANALYSIS 10 Hrs

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

UNIT 4: CASH FLOW ANALYSIS 14 Hrs

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING 06 Hrs

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collect statements of an Organization and Calculate Important Accounting Ratio's
- Draft a report on any crisis in an organization.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. SudhindraBhat- Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. M Muniraju& K Ramachandra, Management Accounting
8. PN Reddy &Appanaiah, Essentials of Management Accounting.
9. J.Made Gowda - Management Accounting

ELECTIVE GROUPS

1. ACCOUNTING & TAXATION GROUP

AC 5.5 ADVANCED ACCOUNTING

OBJECTIVES:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

UNIT 1: ACCOUNTS OF BANKING COMPANIES 18 Hrs

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

UNIT 2: ACCOUNTS OF INSURANCE COMPANIES 14 Hrs

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

UNIT 3: INFLATION ACCOUNTING 08 Hrs

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

UNIT 4: FARM ACCOUNTING 08 Hrs

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

UNIT 5: INVESTMENT ACCOUNTING 08 Hrs

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

SKILL DEVELOPMENT

- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company.

BOOKS FOR REFERENCE:

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers
4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.
6. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani
7. R L Gupta, Advanced Accountancy, Sultan Chand
8. Shukla and Grewal, Advanced Accountancy, S Chand

AC 5.6 GOODS AND SERVICES TAX

OBJECTIVE:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Unit 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST) 08 Hrs

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

Unit 2: GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act 08 Hrs

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - **Meaning and Definition:** Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Unit 3: PROCEDURE AND LEVY UNDER GST 24 Hrs

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST.

Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

Unit 4: ASSESSMENT AND RETURNS 10 Hrs

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Unit 5: GST AND TECHNOLOGY 06 Hrs

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

SKILL DEVELEOPMENT:

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

BOOKS FOR REFERENCE:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication.

AC 6.5 BUSINESS TAXATION

OBJECTIVE

The objective is to enable the students to understand assessment of Firms and Companies with regard to Income tax act, 1961and to study the other existing Indirect tax provisions on goods not covered under GST.

Unit 1: CUSTOMS ACT **10 Hrs**

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty.

Unit 2: SALES TAX / CENTRAL SALES TAX (on goods and services not covered under GST) **12 Hrs**

Meaning and Definition – Features of Sales tax / CST – Levy and Collection of duties not covered under GST– Tax Administration – Taxable value of goods and services not covered under GST – Determination of Tax Liability (Simple Problems).

Unit 3: ASSESSMENT OF FIRMS **14 Hrs**

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of Firms total income and tax liability.

Unit 4: ASSESSMENT OF COMPANIES **20 Hrs**

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability.

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability
- Prepare the challan for payment of tax under existing laws on goods not covered under GST.

BOOKS FOR REFERENCE

1. Vinod K Singhania – "Direct Taxes - Law and Practice", Taxmann Publications
2. H C Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil & Santhil : Business taxation.
6. S. Bhat – Taxation Management.
7. Singhania : Income Tax
8. V.S.Datey: Indirect Taxes – Law and Practice.
9. R. G. Saha, Usha Devi & Others – Taxation – HPH
10. 7 Lecturers Business Taxation – II, VBH

AC 6.6 COST MANAGEMENT

OBJECTIVE

The objective is to enable the students to understand techniques used to control as well as reduce the cost.

UNIT 1: COST CONTROL AND COST REDUCTION: 08 Hrs

Meaning of cost control and cost reduction, areas covered by cost control and cost reduction – product design, target costing, value analysis, value engineering, value chain analysis, Business Process Re-Engineering (theory only).

Unit 2: MARGINAL COSTING 12 Hrs

Absorption costing, cost classification under absorption costing, Meaning and Definition of marginal costing – Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.

Unit 3: STANDARD COSTING 12 Hrs

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.

Unit 4: BUDGETARY CONTROL 12 Hrs

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budgets.

UNIT5: ACTIVITY BASED COSTING 12 Hrs

Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

SKILL DEVELOPMENT

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions helps in decision making.
- Preparation of Sales Budget with Imaginary Figures
- List any 10 industries where Standard Costing is used.

BOOKS FOR REFERENCE

1. S P Iyengar, Cost Accounting.
2. B.S. Raman, Cost Accounting.
3. K.S. Thakur: Cost Accounting.
4. M.N. Arora, Cost Accounting.
5. N. Prasad, Costing.
6. Palaniappan&Hariharan : Cost Accounting
7. Jain &Narang, Cost Accounting.
8. Gouri Shankar; Practical Costing.
9. IM Pandey :Management Accounting
10. CA & ICWA Bulletins.

2. FINANCE GROUP

FN 5.5 INTERNATIONAL FINANCIAL MANAGEMENT

OBJECTIVE

The objective is to develop the knowledge and skills expected of a Finance manager, in relation to investment, financing, and dividend policy decisions.

Unit 1: THE FINANCE FUNCTION **08 HRS**

Financial management and financial objectives - The economic environment for business - Financial markets, money markets and institutions.

Unit 2: WORKING CAPITAL MANAGEMENT **08 HRS**

The nature, elements and importance of working capital - Management of inventories accounts receivable accounts payable and cash determining working capital needs and funding strategies

Unit 3: INVESTMENT APPRAISAL **10 HRS**

Investment appraisal techniques - Allowing for inflation and Taxation in investment appraisal - Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing)

Unit 5: BUSINESS FINANCE **08 HRS**

Sources of, and raising business finance - Estimating the cost of capital - Sources of finance and their relative costs - Capital structure theories and practical considerations

Unit 6: BUSINESS VALUATION **12 HRS**

Nature and purpose of the valuation of business and financial assets - Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Unit 7: RISK MANAGEMENT **10 HRS**

The Nature and types of Risk and approaches to Risk Management- Causes of Exchange Rate differences and Interest rate fluctuations – Hedging techniques for foreign Currency risk – Hedging techniques for Interest rate risk.

SKILL DEVELOPMENT

- Appreciate the role and purpose of the financial management function within am Business
- Examine the various sources of Business Finance, including Dividend policy and how much finance can be raised from within the Business
- Illustrate the principles underlying the Valuation of Business and financial assets including the impact of cost of capital on the value of Business.
- Examine the risks and the main techniques employed in the Management of such risk

RECOMMENDED BOOKS

1 International Financial Management by Milind Sathye, Larry Rose, Larissa Allen, Rae Weston.
2 Financial Management by Paresh Shah
3 Audit & Assurance INT (ACCA) ISDC Becker Publishing
4 Audit & Assurance INT (ACCA) BPP Publishing
5 Audit & Assurance INT (ACCA) Kaplan Publishing

FN 5.6 GOODS AND SERVICES TAX

OBJECTIVE:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Unit 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST) 08 Hrs

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

Unit 2: GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act 08 Hrs

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - **Meaning and Definition:** Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Unit 3: PROCEDURE AND LEVY UNDER GST 24 Hrs

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST.

Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

Unit 4: ASSESSMENT AND RETURNS 10 Hrs

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Unit 5: GST AND TECHNOLOGY 06 Hrs

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

SKILL DEVELEOPMENT:

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
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- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

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2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication.

FN 6.5 PERFORMANCE MANAGEMENT

OBJECTIVE

The objective is to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning decision making, performance evaluation, and control

UNIT 1: SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES 12 HRS

Activity-based costing - Target costing - Life cycle costing - Throughput accounting - Environmental accounting

UNIT 2: DECISION MAKING TECHNIQUES 12 HRS

Relevant cost analysis - Cost volume profit analysis - Limiting Factors Pricing decisions - Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision making

Unit 3: BUDGETING AND CONTROL 10 HRS

Budgetary systems and types of budget - Quantitative analysis in budgeting Standard costing - Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances

Unit 4: PERFORMANCE MEASUREMENT AND CONTROL 12 HRS

Performance management information systems - Sources of management Information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioral aspects

SKILL DEVELOPMENT

- Illustrate application of modern techniques of costing in industrial settings
- Appreciate the problems surrounding scarce resource, pricing and make-or-buy decisions, and how this relates to the assessment of performance
- Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this
- Appreciate the importance of both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses.

RECOMMENDED BOOKS

1 Performance Management System - R K Sahu
2 Performance Management: Toward Organizational Excellence by T V Rao
3 Performance Management: It's About Performing - Not Just Appraising by Prem Chandha
4 Audit & Assurance INT (ACCA) ISDC Becker Publishing
5 Audit & Assurance INT (ACCA) BPP Publishing
6 Audit & Assurance INT (ACCA) Kaplan Publishing

FN 6.6 INTERNATIONAL AUDITING & ASSURANCE

OBJECTIVE:

This subject aims at imparting knowledge of International Auditing and Assurance.

UNIT 1: AUDIT FRAMEWORK AND REGULATION 12 hours

External audit engagements – Objective and Meaning, types of assurance engagement, Concepts of Accountability, Stewardship and Agency, Elements of an Assurance Engagement, Regulatory environment – external audit, Mechanism to control auditors, Statutory Regulations: Appointment, Rights, Removal and Resignation of Auditors, Limitations of external audit, Corporate Governance – Objective and meaning, Directors responsibilities, Role and structure of Audit Committee, Fundamental principles of Professional Ethics, Audit threats and Safeguards, Role of External and Internal audit, Factors to assess – Internal audit, Limitations of internal audit, Outsourcing – Advantage and Disadvantage of outsourcing internal audit function, Format and Content of Audit Review Reports

UNIT 2: PLANNING AND RISK ASSESSMENT 10 hours

Preconditions for Audit, Obtaining audit engagement, Engagement Letters - Contents, Quality Control Procedures, Overall objectives of the auditor and the need to conduct an audit, Components of audit risk, Concepts – Materiality and Performance Materiality, Materiality levels, Procedures to obtain initial understanding, Analytical procedures in planning, Compute and interpret key ratios used in analytical procedures, Effect of fraud and misstatements on the Audit Strategy, Responsibilities of internal and external auditors for the prevention and detection of fraud and error, Audit Planning – need and importance, Contents of the overall Audit Strategy and Audit Plan, Difference between an interim and final audit, Audit Documentation – Need, importance and contents, safe custody and retention of Working Papers

UNIT 3: INTERNAL CONTROL 12 hours

Five components of Internal Control, How auditors record internal control systems, Evaluate internal control components including limitations and deficiencies, computer systems controls, Describe control objectives, control procedures, activities and tests of control in relation to:

i) The sales system; ii) The purchases system iii) The payroll system iv) The inventory system v) The cash system vi) Non-current assets

Requirements and methods of how reporting significant deficiencies in internal control are provided to management

UNIT 4: AUDIT EVIDENCE 12 hours

Assertions contained in the financial statements, audit procedures to obtain audit evidence, quality & quantity of audit evidence, problems associated with the audit and review of accounting estimates, control environment of smaller entities, Audit sampling – meaning and need, differences between statistical and non-statistical sampling – Examples and usage, Audit of specific items – Receivables, inventories, payables and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions and contingencies, Share capital, reserves and directors' emoluments, Computer-assisted audit techniques – Meaning and examples, Work of others – extent of reliance, extent to which reference to the work of others can be made in the independent auditor's report, Audit techniques to not-for profit organisation.

UNIT 5: REVIEW AND REPORTING **10 hours**

Subsequent events – Purpose, Indicators and Responsibilities and procedures to be undertaken, Going Concern – Definition and importance, Responsibilities of auditors and management regarding going concern, Written representations – Purpose, Procedure and Reliability, Circumstances when written representation can be obtained, Audit finalisation and review – Procedures and sufficiency of evidence, Dealing with Uncorrected Statements.

SKILL DEVELOPMENT:

- Collect the information about types of audit standards
- Analyse audit reports on various standards
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to any one fixed asset
- Draft an audit program

BOOKS FOR REFERENCE:

1 Audit & Assurance INT (ACCA) ISDC Becker Publishing
2 Audit & Assurance INT (ACCA) BPP Publishing
3 Audit & Assurance INT (ACCA) Kaplan Publishing
4 Auditing and Assurance for CA IPCC by Sanjib Kumar Basu
5 BN Tandon, Practical Auditing, Sultan Chand
6 Dr.Nanje Gowda, Principles of Auditing, VBH
7 Dr. Alice Mani: Principles & Practices of Auditing, SBH.
8 K. Venkataramana, Principles And Practice Of Auditing, SHBP.
9 MS Ramaswamy, Principles and Practice of Auditing.
10 DinakarPagare, Practice of Auditing, Sultan Chand
11 Kamal Gupta, Practical Auditing, TMH

3. INFORMATION & TECHNOLOGY GROUP

I.T 5.5 ACCOUNTING INFORMATION SYSTEMS

OBJECTIVE:

The objective of this subject is to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

Unit – 1: THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE 12Hrs

The Information Environment - What Is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure - Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models - The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors

Unit – 2: INTRODUCTION TO TRANSACTION PROCESSING 12Hrs

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle , Accounting Records - Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques - Data Flow Diagrams and Entity Relationship Diagrams Flowcharts , Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems , Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.

Unit – 3: COMPUTER-BASED ACCOUNTING SYSTEMS 12Hrs

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems - PC Control Issues.

Unit – 4: FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS12Hrs

Data Coding Schemes - A System without Codes, A System with Codes, Numeric and Alphabetic Coding Schemes, The General Ledger System**,** The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System - Sophisticated Users with Homogeneous, Information Needs, Financial Reporting Procedures, Controlling the FRS. The Management Reporting System, Factors that Influence the MRS**,** Management Principles, Management Function, Level, and Decision Type Problem Structure, Types of Management Reports, Responsibility Accounting , Behavioral Considerations.

Unit – 5: COMPUTER CONTROLS AND AUDITING IT CONTROLS 08Hrs

Relationship between IT Controls and Financial Reporting, Audit Implications of Sections **IT Governance Controls, Organizational Structure Controls,** Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure.

SKILL DEVELOPMENT:

- Generation of different types of management reports
- Preparation of dataflow diagrams
- Preparation of different flowcharts -Eg: Information flow in Finance department of a company
- Computerization of transactions and drawing of a Balance Sheet

BOOKS FOR REFERENCE:

1. Marriappa B. Accounting Information System, HPH
2. "Accounting Information Systems", 11/E Marshall B. Romney**,** Brigham Young University Paul J. Steinbart, Arizona State University, Prentice Hall
3. "The Crossroads of Accounting and IT"Donna Kay, Ali Ovlia, May 2011, Hardback,
4. "Accounting Information Systems" International Edition 10th Edition George Bodnar, William Hopwood Aug 2009,.

I.T 5.6 ENTERPRISE RESOURCE PLANNING

OBJECTIVES:

This paper will orient students to understand that business processes can be integrated in a seamless chain.

UNIT 1: INTRODUCTION **12Hrs**

Introduction To ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP.

UNIT 2: ERP ENVIRONMENT **12 Hrs**

An overview of Enterprise, Integrated Management Information, Business Modeling, ERP for Small Business, ERP for make to order companies, Business Process Mapping for ERP Module Design, Hardware Environment and its Selection for ERP Implementation.

UNIT 3: ERP RELATED TECHNOLOGIES **12 Hrs**

ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System (DSS), Supply Chain Management (SCM)

UNIT 4: ERP MODULES **10Hrs**

ERP Modules, Introduction to Finance, Plant Maintenance, Quality Management, Materials Management

UNIT 5: ERP MARKET **10Hrs**

ERP Market, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA)
QAD, A Comparative Assessment and Selection of ERP Packages and Modules.

SKILL DEVELOPMENT:

- Prepare a list of companies that provide ERP packages and their features.

BOOKS FOR REFERENCE:

1. C.S. V Murthy Enterprise Resource Planning
2. R.G. Saha – Enterprise Resource Planning - HPH
3. Alexis Leon, Leon Publishers: Enterprise Resource Planning
4. Ravi Anupindi, Sunil Chopra, Pearson Education". "Managing Business Process Flows
5. Altekar, PHI. Enterprise Resource Planning
6. Srivatsava, I.K. International Publishers, Enterprise Resource Planning
7. P. Diwan
8. Vinod Kumar Garg and N.K. Venkitakrishnan, PHI. Enterprise Resource Planning
9. Introduction to SAP, an Overview of SD: MM, PP, FI/CO Modules of SAP.
10. Zaveri Jyotindra Enterprise Resource Planning

I.T 6.5 INFORMATION TECHNOLOGY AND AUDIT

OBJECTIVE:

This subject aims at imparting knowledge about Auditing done with the use of Information Technology

Unit 1: INTRODUCTION TO AUDITING SOFTWARE 12 Hrs

Introduction – Meaning - Definition — Preparation of Audit Working Papers –Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery.

Unit 2: AUDIT OF SUBSIDARY BOOKS 10 Hrs

Cash book: Checking of Receipts and Payments, vouchers, Checking of Bank Transaction, BRS. Petty cash transaction: sales day book, purchase day book, sales return book, Purchase Return Book, Bills Receivable book, Bills payable book.

Unit 3: AUDIT OF FINANICAL STATEMENTS 10 Hrs

Configuring profit/Loss account, display profit/loss account, Audit of profit/loss account,
Configuring balance sheet, display the balance sheet, Display balance sheet with different stock valuation methods, Setting closing stock manually in the balance sheet. Balance Sheet of Joint Stock Companies.

Unit 4: TAX AUDIT 12 Hrs

Extracting financial and quantitative information required for Tax Audit (under Sec. 44AB), Displaying relevant data for Audit based on Clause requirement, Instant Statistics on Audit Listings (Audited Vouchers & Unaudited Vouchers), record Audit Remarks using Audit Notes, Provision to mark Vouchers for Clarification / Verification from Clients, Provides facility to post corrections and reviews remotely, Tracking any alteration / modification to vouchers post Audit, Generate Annexure to Form 3CD,Printing of Form 3CD along with Annexure I and II, Printing of Form 3CA and Form 3CB

Unit 5: SATUTORY AUDIT 12 Hrs

Creation and maintenance of Audit Program, create the Audit Program as pre audit activity, Supports to prepare and maintain **Audit Working Papers,** Facility to mark the applicable and compiled **Accounting Standards** for a company. Extracting the financial information required for Statutory Audit, Displaying the relevant data in the required form for analysis, Audit the Vouchers along with instant statistics, Track and audit the Related Party. Mechanism to Audit and interact with the Client remotely, generate the following Financial Statements as per the format specified in Company's Act: Schedule VI Balance Sheet, Schedule VI P&L Statement.

SKILL DEVELOPMENT:

- Maintain a computer record and execute the problems

BOOKS FOR REFERENCE:

1. Learning Tally ERP 9, Vishnu Pratap Singh, Computech publications limited, 3rd Revised edition.
2. Guide to Tally 9, Law Point,
3. R.G. Saha – Information Technology - HPH
4. Tally Ver 9, C Nellai Kannan, Nels publication, ISBN 81-901408-2-5.

I.T6.6 BANKING TECHNOLOGY AND MANAGEMENT

OBJECTIVE

The objective of this subject is to acquaint students with the banking technology and their recent developments and enhance their knowledge on modern banking concepts and techniques.

Unit 1: BRANCH OPERATION AND CORE BANKING 12Hrs

Introduction and evolution of bank management – Technological impact in banking operation – Total branch computerization – Concept of opportunities – Centralized banking – Concept, opportunities, challenges and implementation

Unit 2: DELIVERY CHANNELS 12Hrs

Delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

Unit 3: BACK OFFICE OPERATIONS 12Hrs

Bank back office management – Inter branch reconciliation – Treasury management – Forex operations – Risk management – Data center management – Network management – Knowledge management (MIS/DSS/EIS) – Customer relationship management (CRM).

Unit 4: INTER BANK PAYMENT SYSTEM 10Hrs

Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGSS – Negotiated dealing systems and securities settlement systems – Electronic Money – E- Cheques.

Unit 5: CONTEMPORARY ISSUES IN BANKING TECHNIQUES 10Hrs

Analysis of Rangarajan committee reports – E Banking budgeting – Banking software's.

SKILL DEVELOPMENT :

- Filling of application for opening a Bank Account
- Preparations of Bank Reconciliation Statement
- Identify and compare the banking delivery channels of nationalized banks and private banks
- List out the boons and the banes of computerization of banks operations.
- Current issues in banking technology to be discussed in class.

BOOKS FOR REFERENCE:

1. Kaptan S S & Choubey N S, "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi 2003.
2. Vasudeva, "E-Banking", Common Wealth Publishers, New Delhi, 2005.
3. Chandramohan : Fundamental of Computer Network I.K. International Publishers
4. Effraim Turban, Rainer R. Kelly, Richard E. Potter, "Information Technology", John Wiley & Sons Inc, 2000.
5. Andrew S. Tanenbaum, "Computer Networks", Tata McGraw Hill, 3rd Edition, 2001
6. Padwal & Godse : Transformation of Indian Banks with Information Technology.

4BANKING & INSURANCE GROUP

B.I 5.5 INTERNATIONAL BANKING & FOREX MANAGEMENT

OBJECTIVE

The objective of this subject is to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

UNIT1 : INTRODUCTION TO INTERNATIONAL BANKING 10Hrs

Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems.

UNIT 2 : INTERNATIONAL CAPITAL MARKETS 10Hrs

Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – Interest Rate Differentials - Demand for and supply of funds across borders.

UNIT 3 : OFFSHORE BANKING CENTRES 10Hrs

Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks.

UNIT 4: FOREIGN EXCHNAGE AND MARKETS 14Hrs

Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.

UNIT 5 : FOREX MARKET IN INDIA 12Hrs

Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

SKILL DEVELOPMENT

- Chart showing the currencies of Different countries.
- Table showing one month foreign exchange rates of Rupee and US $
- Role of RBI in settlement of foreign exchange problems in India.
- Global Balance sheet of a bank
- Comment on Asset and Liability Management of a Foreign Bank.

BOOKS FOR REFERENCE

1. Harris Manville, International Finance.
2. Keith Pibean, International Finance.
3. Madhu Vij, International Finance.
4. Timothy Carl Kesta, Case and Problems in International Finance.
5. Avadhani B.K, International Finance Theory and Practice.
6. Somanatha: International Financial Management I.K. International Publishers
7. P.A. Apte, International Financial Management.
8. Levi, International Marketing Management.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH

B.I. 5.6 LIFE & GENERAL INSURANCE

OBJECTIVE

The objective is to enable the students to understand various aspects of Life & General Insurance.

Unit 1: INTRODUCTION TO LIFE INSURANCE 12 Hrs

Introduction to Life Insurance - Principles of Life Insurance - Life insurance products, pensions and annuities - Life insurance underwriting - Need for selection - Factors affecting rate of mortality - Sources of data - Concept of extra mortality - Numerical methods of undertaking - Occupational hazards.

Unit 2: LEGAL ASPECTS OF LIFE INSURANCE 12 Hrs

Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract. Insurance laws, Insurance Act, LIC Act, IRDA Act.

Unit 3: CLAIM MANAGEMENT & RE-INSURANCE 10 Hrs

Claim Management - Claim Settlement - Legal Framework - Third party Administration, Insurance ombudsman - Consumer Protection Act - Re-Insurance in Life Insurance - Retention Limits - Methods of Re-insurance.

Unit 4: INTRODUCTION TO GENERAL INSURANCE 12 Hrs

Introduction to General Insurance. Principles of General Insurance. Types of General Insurance - Personal general insurance products (Fire, Personal Liability, Motors, Miscellaneous Insurance). Terminology, clauses and covers. Risk assessment, underwriting and ratemaking. Product design, development and evaluation. Loss of Provincial control.

Unit 5: INSURANCE INDUSTRY 10 Hrs

Insurance Industry - Brief History - Pre Nationalization and post nationalization - Current scenario.- Re-Insurance - Functions, Methods of Re-Insurance.

SKILL DEVELOPMENT :

- Calculation of policy premium with imaginary figures
- Calculation of fair claims with imaginary figures
- Preparation of list occupational hazards under life insurance

BOOKS FOR REFERENCE

1. Annie Stephen L – HPH
2. P. Perya Swamy ;Principles and Practice of Life Insurance
3. Raman B, Your Life Insurance Hand Book
4. William C. Arthur, Risk Management and Insurance
5. G. Krishna Swamy: A Text book on Principles and Practices of Life Insurance
6. Gopal Krishnan, Liability Insurance
7. Aramvalarthan : Risk Management I.K. Intl
8. Mishra M.N, Insurance Principles and Practice
9. Bose A.K, Engineering Insurance
10. Fire Insurance Claim – Insurance institute of India
11. P. K Gupta; Insurance & Risk Management

B.I 6.5 RISK MANAGEMENT

OBJECTIVE

The objective is to expose students to acquire skills in Risk Management.

Unit 1: INTRODUCTION TO RISK MANAGEMENT 10 Hrs

Introduction to risk management- elements of uncertainty peril, hazards – types, risk management process- definition, types and various means of managing risk – limitations of risk management.

Unit 2: SOURCES OF RISK AND EXPOSURE 10 Hrs

Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk.

Unit 3: CORPORATE RISK MANAGEMENT 12 Hrs

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

Unit 4: DERIVATIVES AS RISK MANAGEMENT TOOLS 12 Hrs

Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.

Unit 5: HEDGING & OPTIONS 12 Hrs

Hedging risks with currency and interest rate futures, index future and commodity futures, Fundamental concepts of options and hedging and risk management with options, Fundamentals of currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.

SKILL DEVELOPMENT

- Understand the elements of Corporate Risk Management. Adequate exposure to the functioning of Risk Management tools.

BOOKS FOR REFERENCE

1. Gopal Krishnan, Liability Insurance
2. Mishra M.N, Insurance
3. Mishra M.N, Insurance Principles and Practice
4. Bose A.K, Engineering Insurance
5. Fire Insurance Claim – Insurance Institute of India
6. N. Gulati –Risk Management
7. Aramvalarthan : Risk Management I.K. International Publishers
8. Life Insurance Claims - Insurance Institute of India
9. Gupta S.P, Liability and Engineering Insurance
10. Gupta S.P, Marine Insurance Claim
11. G. Kotreshwar – Risk Management

B.I 6.6 MARKETING OF INSURANCE PRODUCTS

OBJECTIVE

The objective is to enable the students to acquire skills in Marketing of Insurance Products

Unit 1: INTRODUCTION TO MARKETING IN THE INSURANCE INDUSTRY14 hrs

The role of the customer in marketing, The definition of marketing, Marketing and other related business functions within the insurance industry, Creating a marketing strategy for insurance products, Impact of external and internal factors on the marketing strategy, External considerations including: Social – Economic – Competition – Technological – Ecological and Meteorological – Consumer protection, Internal considerations including: Structure - Behaviour – Values.

Unit 2: MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY 14 hrs

Insurance customers and their buying patterns, Supply and demand in the insurance industry (including insurance cycle), The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, The life cycle of insurance products, Analyzing existing insurance customers, Core competencies, Internal auditing of marketing practices, SWOT analysis.

Unit 3: DEVELOP A MARKETING STRATEGY FOR INSURANCE PRODUCTS 14 hrs

Identifying segments in insurance customers, Customer's attributes and behaviour, Using data from customer relationship management systems to feed into strategy, Identifying competitors, Competitor's portfolio of offerings and position, Developing a portfolio of opportunities, Scenario testing, Taking a position in the market, Value and supply chain analysis, Pricing, Regulation, Branding insurance products and services, Establishing a brand, The importance of branding, Brand awareness, Brand extension, White labeling.

Unit 4: IMPLEMENT AND DELIVER A MARKETING STRATEGY 14 hrs

Communicating the marketing message for insurance products and services, The marketing communications portfolio, The marketing message, E-marketing, Advertising, Sales and account management, Public relations, Promotion, Sponsorship, Emergency communications plan, Distributing insurance and finance products and services, Different channels for distribution (including Call centers), Distribution options: Financial advisers – Intermediaries / brokers – Direct selling – Financial institutions, including bank assurance – Aggregators – Other organizations distributing insurance, Risk assessment, Service delivery, Customer experience, including claims, Managing the customer relationship.

SKILL DEVELOPMENT

- Preparation of an advertisement copy to Marketing Insurance Products.
- Conducting a survey to understand policy holders stratification
- Designing brochure for Marketing Insurance Products

BOOKS FOR REFERENCE

1. Marketing: concepts and strategies. Sally Dibb … [et al]. 5th European ed. Boston, Massachusetts: Houghton Miffin, 2005.
2. The marketing casebook. Sally Dibb, Lyndon Simpkin. 2nd ed. London: Thomson Learning, 2001.

3. Marketing management. Philip Kotler. 13th ed. London: Pearson Education, 2009.
4. Marketing planning for financial services. Roy Stephenson. Aldershot, Hants: Gower, 2005.
5. A Mishra/A Mishra – Marketing strategy.
6. Marketing strategy: the difference between marketing and markets. Paul Fifield. 3rd ed. London: Butterworth- Heinemann, 2007.
7. Marketing theory: a student text. Michael J Baker. London: Thomson Learning, 2000.
8. Principles of marketing. Philip Kotler, Gary Armstrong. 12th ed. International ed. Upper Saddle River, New Jersey: Pearson Education, 2008
9. Innovative Marketing balancing Commercial goals & Corporate responsibility