

Programme Outcomes

This program could provide well trained dynamic personnel and professionals for

P01: Industries and Multinational companies

P02: Banking Sectors and Insurance Companies

P03: Financing and Leasing Companies

P04: Transport Agencies and Warehousing

P05: Stock Markets and Foreign Trade

This program could provide well trained professionals to practice and work as

P06: Chartered accountants, advocates, cost accountants and company secretaries

P07: Financial Analysts, Tax consultants, Tax Practitioners and Investment consultants

P08: Financial and management accountants

P09: Marketing Manager, Store manager, Purchase Manager and Sales Manager

P010: Human Resource Manager, Counselor

P011: Retail Manager, Middle men and Customer relation manager

P012: Decision Maker

P013: Stock broker,

P014: Official receiver and Liquidator

P015: Market researcher, supply chain manger and Franchisee

P016: Administrator of the different types of Business and Non-business organizations

Programme Specific Outcomes

After completing the graduation in the Bachelor of Commerce the students can become a:

PS01: Business Entrepreneur

PS02: Business Administrator

PS03: Financial Cost and Management Accounting

PS04: Business Researcher

PS05: Bank Manager

PS06: Personal secretary

PS07: Project Manager

PS08: Legal Adviser

PS09: Stock Broker

ENA21001**SEMESTER I****DISCIPLINE SPECIFIC COURSE -1****1.4 FINANCIAL ACCOUNTING – I****L:T:P - 4:1:1****Course Outcome:**

On successful completion of this course the students are able to:

CO1: Understand in details with application of accounting software and generate financial statement

CO2: Write down the characteristics of special types of accounting transactions and able to prepare financial statement

CO3: Understand in details with application of principles of accounting

CO4: Learn the characteristic of financial statement and can prepare financial statements of all types of organisation

CO5: Learn in depth and able to work as financial accountant

Unit 1: Introduction

Accounting - Meaning and Definitions, objectives, functions, advantages and limitations of accounting, users of financial accounting information and their needs. Systems of Book-Keeping – Rules of double entry - preparation of Journal, Ledger and Trial Balance. Accounting Principles - Accounting Concepts and Conventions. Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India. IFRS – need and procedure

Unit 2: Final accounts

Final accounts of sole trading concern- Preparation of Manufacturing, Trading and Profit and Loss Account and Balance sheet with adjustments.

Unit 3: Bills of Exchange

Meaning – Characteristics – kinds – noting, protest-Discounting, endorsement, Dishonour – Rebate & renewals of bills. Problems on trade bills only

Unit 4: Branch Account

Meaning and objectives. Dependent branches – concept, accounting aspects; debtors system, stock and debtors system, branch final accounts system. Independent branches: concept accounting treatment. Goods invoiced by HO at cost and invoice price.

Unit5: Departmental accounts

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

Unit 6: Computerized Accounting Systems**26 Practical Lab**

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics Should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

References:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of the text books should be used.

ENA22001**SEMESTER – I****DISCIPLINE SPECIFIC COURSE - 2****1.5 BUSINESS ORGANISATION AND MANAGEMENT****L:T:P – 3 :1:0****Course Outcome:**

On successful completion of this course the students are able to:

CO1: Identify the details of entrepreneurs and become themselves entrepreneurs

CO2: Understand the characteristics and classifications of leadership and able to become a good business leader

CO3: Learn in depth to work as a manager at top level or middle level Management

CO4: Write down long term as well as short term plans for the organisation

CO5: Understand and apply the principles of management for effective functioning of the organisation

CO6: Learn in depth and apply the theories of Motivation to motivate the workers for better performance

Unit 1: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises - Problems and government policy. Technological innovations and skill development. 'Make in India' Movement. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Forms of Public Enterprises. Multinational Corporations.

Unit 3: Management

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: - Types of Organisational Structure - Departmentation – Kinds . Delegation and Decentralisation of Authority – Groups and Teams.

Unit 4: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Control: Concept and Process.

Unit 5: Functional Areas of Management

Marketing Management:- Meaning & Definitions, Marketing Concepts, Functions, Elements of Marketing Mix.

Financial Management: Concept and Objectives – Scope, Finance Manager- Role & Functions. Sources of Finance, Financial Decisions.

Human Resource Management: Concept and Functions. Role, Status and Competencies of HR Manager.

References:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.

Note: Latest edition of the text books should be used.

ENA23001**SEMESTER – I****DISCIPLINE SPECIFIC COURSE - 3****1.6 BANKING AND INSURANCE****L:T:P-3:1:0****Course Outcome:**

On successful completion of this course the students can:

CO1: Identify and analyse in depth risk and returns in banking sector

CO2: Understand in detail the banking and insurance laws and build their career

CO3: Learn in depth the functions of banking and insurance sector and able to become an adviser

CO4: Write down the classification and characteristics of digital transactions and adopt them effectively

CO5: Identify the loans and advances offered by the banks to various sectors

CO6: understand in depth the relationship between customer and banker

Unit 1: Introduction to Banking

Definition, Origin and growth of banks in India, Types of banks - Scheduled banks, nationalized banks, private sector banks, Regional Rural Banks, cooperative banks, foreign banks. Role and importance of banks in national economy. Central bank- Introduction, role and functions.

Unit 2: Banker And Customer

Relationship between banker and a customer - general and special relationship. Special type of bank customers. Types of bank accounts. Cheques- requisites, types of crossing, dishonor of cheques. Difference between cheque and bill of exchange. Paying banker and collecting banker.

Unit 3: Loans And Advances

Principles of bank lending - liquidity, profitability, safety and security. Types of advances- loans, cash credits, overdrafts, bill discounting and purchasing, bank guarantee, letter of credit. Secured loans- forms of securities, mortgages, Pledge, distinction between pledge and mortgage. Hypothecation - detach loans to property sector, types of loans under priority sector, loans to MSMES and agricultural sector. Educational loans, lead bank scheme to weaker section unsecured loans, personal loans.

Unit 4: Changed Banking Scenario in India

Core Banking - Introduction, elements, features and advantages. Net Banking - Definition, features, services offered, advantages, virtual banking, E- payments, ATM card, debit / credit cards, SVEFT, RTGS, ECS (credit / debit). Cheque transaction system- definition of electronic cheque, process, advantages. Cyber crimes.

Unit 5: Risk and Insurance

Risk – basic concept of risk, types of risks, Risk management process and objectives.

Insurance- Meaning and definition, importance, types and principles of insurance – utmost good faith, insurable interest, indemnity, subrogation, contribution and proximity cause.

Introduction to general insurance. Life insurance - Meaning and Definition- Benefits, life insurance players in India.

IRDA - Functions and role.

References:

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C, Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R, Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N, Elements of Banking Law, Dhanpatrai& Sons.
5. Arthur C James & C Williams J.R, Risk Management and Insurance, Mc. Graw Hill.
6. Sexena G.S, Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. Varshney P.N, Banking Law and Practice, Sultan Chand and Sons.
8. JyotsnaSethi&Nishwan Bhatia, Elements of Banking & Insurance, PHI Learning.

Note: Latest edition of text books may be used.

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SEMESTER II
DISCIPLINE SPECIFIC COURSE - 4
2.4 COST ACCOUNTING

L:T:P-3:1:0**Course Outcome:**

On successful completion of this course the students can:

CO 1: Identify and classify different elements of cost and able to prepare cost sheet, estimation, tender and quotation

CO 2: Learn in depth characteristics of a cost accountant and help the management in decision making

CO 3: Deliberate in depth cost minimization and profit maximization

CO 4: Deliberate the details of reconciliation of cost and financial statement

CO5: Write down the characteristics of inventory, labour and overhead control techniques and apply the same in manufacturing concern

CO6: Understand in depth characteristics of process costing and able to identify process losses

Unit 1: Introduction

Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting. Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.

Unit 2: Materials

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

Unit 3: Labour

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

Unit 4: Overheads

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

Unit 5: Process Costing

Meaning, Features of process Costing-Application of Process Costing – Difference between job costing and process costing – Advantages of process costing - Limitations – Elements of Production cost. Process Losses – Normal Loss – Abnormal Loss. Abnormal Gain

References:

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

ENB22001**SEMESTER II****DISCIPLINE SPECIFIC COURSE - 5****2.5 FINANCIAL ACCOUNTING II****L:T:P-5:1:0****Course Outcome:**

On successful completion of this course the students are able to:

CO1: Understand in depth the details of consignment transaction

CO2: Learn in depth the accounting procedure of joint venture and able to maintain the books of accounts

CO3: Identify the causes for differences between the cash balance in cash book and pass book statement

CO4: Learn the details of hire purchase and installment system

CO5: Identify and recognize the capital and revenue items and able to prepare the financial statement of nonprofit organisation

CO6: Understand the details of royalties and able to Write down the various ledger accounts

Unit 1: Accounting for consignment transaction

Meaning, difference between consignment and sale, proforma invoice and account sales, types of commission valuation of goods lost in transit-valuation of stock on consignment, goods sent to branch at cost price and at invoice price, problems on cost price and invoice price.

Unit 2: Joint Venture

Meaning – features - differences between joint venture and partnership, joint venture and consignment. Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions (Memorandum joint venture account). Problems on joint bank account method only.

Unit 3: Accounting for Hire purchase and Instalment system

Meaning, features, preparation of statement of analysis, ascertainment of cash price of an asset, problems on hire purchase system. Accounting for instalment system- meaning, features and differences between hire- purchase and instalment system, problems on instalment system

Unit 4: Accounting for royalties

Meaning and types, minimum rent, short working, and recoupment of short working-analytical table-preparation of ledger accounts in the books of both parties excluding sublease

Unit 5: - Bank Reconciliation Statement

Meaning and need, reasons for the differences between the cash balance shown in cash book and pass book. Problems on - Bank Reconciliation Statement

Unit 6: - Financial statement of non-profit organization

Meaning, recognition of capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet

References:

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

ENB23001**SEMESTER II****DISCIPLINE SPECIFIC COURSE - 6****2.6 PRINCIPLES OF MARKETING****L:T:P-3:1:0****Course Outcome:**

On successful completion of the course students can:

C01: Learn in depth characteristics of marketing managers

C02: Write down the characteristics of a new product and able to launch a new product

C03: Learn in depth and apply the strategies for market segmentation

C04: Deliberate and decide effective channels of distribution.

C05: Understand the characteristics of online marketing and able to practice online marketing

C06: Identify the future prospect and able to forecast demand for the products

C07: Understand the details of promotion mix and decide effective promotion mix

Unit 1: Introduction:

Nature, scope and importance of marketing; Evolution of marketing; Selling v/s Marketing; Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour & Market Segmentation

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, Product differentiation vs. market segmentation.

Unit 3: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling.

Unit 4: Pricing & Place

a. Pricing: Significance. Factors affecting price of a product. Methods of pricing.

b. Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers;

Unit 5: Promotion

a. Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

b. Recent developments in marketing: Social Marketing, online marketing, services marketing, green marketing, Rural marketing; Consumerism.

References:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

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SEMESTER III
DISCIPLINE SPECIFIC COURSE - 7
3.3 CORPORATE ACCOUNTING - I

L:T:P-3:1:0

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth different sources of finance and become a corporate accountant

C02: Understand the provision of Companies Act 2013 on dividend declaration

C03: Identify the characteristics of intermediate in stock exchange and start career as stock Broker

C04: Prepare the financial statement of companies as per the schedule of Companies Act 2013

C05: Understand the details of underwriting of shares and debentures

C06: Identify the circumstances of liquidation of companies and able to prepare liquidator's final statement of account

Unit 1: Accounting for Share Capital

Meaning and types of shares-issue of shares over- subscription and prorate allotment-forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

Unit 2: Financial Statements of Limited Companies

Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.

Unit 3: Accounting for Redemption of Preference Shares and Issue of Bonus Shares

Conditions for redemption of preference shares, and Accounting procedure for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.

Unit 4: Issue and Redemption of Debentures

Meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.

Unit 5: Liquidation of Companies

Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.

Unit 6: Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.

References:

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

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**SEMESTER III
DISCIPLINE SPECIFIC COURSE - 8
3.4 INCOME TAX-I**

L:T:P-3:1:0

Course Outcome:

On successful completion of this course the students able:

CO1: Learn in depth Income Tax Act of 1961 and able to practice as Tax Consultant and Tax Practitioner

CO2: Understand in detail the provisions for computation of taxable salary

CO3: Learn the provisions of IT Act relation to income from house property and able compute income from house property

CO4: Learn in detail the provisions of depreciation under IT ACT

CO5: Identify in detail the different expenses allowable and inadmissible for computation of Business income

CO6: Compute Taxable income from business

Unit 1: Introduction

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

Unit 2: Heads of Income

Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income

Unit 3: Income from Salary: Retirement benefits

Gratuity, Commutation of Pension, Leave encashment - problems

Unit 4: Income from House Property

Basis of charge - deemed ownership - exemptions determination of annual value- Deductions u/s 24-computation of income from house property.

Unit 5: - a) Depreciation- Meaning, computation of Deprecation

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

References:

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

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SEMESTER III
DISCIPLINE SPECIFIC COURSE - 9
3.5 CORPORATE GOVERNANCE

L:T:P-3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Deliberate in depth to uphold ethics and morality in business

CO2: Learn the details of practicing good corporate governance

CO3: Learn the characteristics of theories of corporate governance

CO4: Understand the details of Corporate Governance in India

CO5: Learn in depth the 4ps of corporate governance

Unit 1: Introduction to corporate governance

Meaning, Definition, need and importance. Benefits of corporate governance. Cadbury Committee Report in UK.

Unit 2: Business Ethics

Concept, importance & benefits – corporate philosophy & ethics – Managing ethics & legal compliance.

Unit 3: Theories of Corporate Governance

Agency theory, Stewardship theory & Stakeholders theory.

Unit 4: Mechanism & Control

4 ps of corporate governance (people, purpose, process & performance) – wealth creation, management & distribution – disclosure in office documents – A brief note on clause 49 of listing agreements of company with stock exchanges. Compliance aspect of corporate governance.

Unit 5: Corporate Governance in India

Reforming constitution of Board of Directors – A brief study of Kumara Birla Mangalam Committee – Naresh Chandra Committee – Narayanmurthy Committee – Corporate Governance code- Board subcommittee for compliance with Corporate Governance regulation.

References:

1. Corporate Governance – Subhash Chandra Das
2. Corporate Governance – Kesho Prasad
3. Corporate Governance – Ashwathappa

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SEMESTER IV
DISCIPLINE SPECIFIC COURSE - 10
4.3 CORPORATE ACCOUNTING- II

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth the latest regulation of Insurance for the preparation of final accounts

C02: Understand the characteristics of Human Resource Accounting

C03: Identify the characteristics of intermediate in stock exchange and start career as stock Broker

C04: Prepare final accounts of life insurance as per latest regulations

C05: Understand the details of Inflation accounting

C06: Learn in depth about Holding and Subsidiary company and play a vital role in preparation of consolidated Balance Sheet

C07: Learn the details of Electricity Supply Act 2003 and able to prepare final accounts of electricity companies

Unit 1: Accounting for General Insurance Companies

Fire and marine insurance, preparation of final accounts as per latest regulations

Unit 2: Accounting for Life Insurance

Preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

Unit 3: Final accounts of Electricity Companies

Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity supply act 2003

Unit 4: Holding Company Accounts

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

Unit 5: Human Resource Accounting

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

Unit 6: Inflation accounting and income measurement

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

References:

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

END22001**SEMESTER IV****DISCIPLINE SPECIFIC COURSE - 11****4.4 INCOME TAX-II**

Course Outcome:

On successful completion of this course the students can:

- C01: Understand in detail the provisions for computation of capital gain and income from other sources
 C02: Learn in depth the provisions of IT Act for the Assessment of firm and company
 C03: Learn the details of set off and carry forward of losses
 C04: Identify in detail different sections of IT Act to reduce tax liability
 C05: Deliberate in details with examples and appear before IT tribunal on behalf of his clients
 C06: Understand in details with examples IT Authorities and able to work in different position of CBDT
 C07: Learn to compute the taxable capital gain and income from other sources

Unit 1: Capital Gain

Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain- exemptions for individual assessee u/s 54-54GB-problmes

Unit 2: Income from other sources

Income from other sources. Set off and carry forward of losses (theory only)

Unit 3: Assessment of Individual

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

Unit 4: Assessment of Partnership Firm

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

Unit 5: Assessment of Company

Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA-

Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

References:

- 1.Direct Taxation-T.N.Manoharan

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B.Com CBCS Syllabus 2019-20

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

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SEMESTER IV

DISCIPLINE SPECIFIC COURSE - 12

4.5 QUANTITATIVE TECHNIQUES

L:T:P-3:1:0**Course Outcome:**

On successful completion of this course the students can:

C01: Understand in depth the classification and operation of matrices and determinants

C02: Learn the details of progression and their application to business

C03: Understand in detail the concept of Ratio, proportion and variation

C04: Learn in depth the Laws of indices and logarithms and its application to solve business problem

C05: Understand the details of simple interest and compound interest

C06: Find the value of present worth, bankers gain, banker's and true discount

Unit 1: Indices and logarithms

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

Unit 2: Progression

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

Unit 3: Ratio, proportion, variation, and percentages

Meaning and their application to business

Unit 4: Simple interest and compound interest-Bills discounting-

Meaning-concepts; Bankers discount, true discount, bankers' gain and present worth of bill.

Unit 5: Matrices and determinants

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

References:

1. Dr. B H Suresh and Mahadevaswamy G H, Quantitative Techniques, Nithya Publications, Mysore.
2. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.

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3. V.K.Kapoor, Introductory to Business Mathematics, S.CHAND, New Delhi, 2009.
4. Sancheti and Kapoor, Business Mathematics, Sultan chand and Sons, New Delhi-42.
5. G.K.Ranganath and T.V. Narsimha Rao Basic Mathematics- Volume II.

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SEMESTER V

DISCIPLINE SPECIFIC COURSE - 13

5.1 ENTREPRENEURSHIP DEVELOPMENT

L: T: P-3:1:0**Course Outcome:**

On successful completion of this course the students can:

- C01: Understand in depth the required characteristics and procedure to become an young entrepreneur
- C02: Specify in details with application, if applicable, easily access different financial scheme to small business
- C03: Identify in detail with examples to easily different financial schemes offered by Banks and Government Agencies
- C04: Understand in depth and identify the social responsibility of an entrepreneur towards different sectors
- C05: Learn in depth the Self employment opportunities
- C06: Learn in detail the ethics in business
- C07: Identify the content of project report
- C08: Understand in depth the procedure of setting up of new business

Unit 1: Introduction

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

Unit 2: Entrepreneurship Development Program (EDP)

Meaning, objective, importance, institutions doing EDP in India, DIC, CEDOCK, SSI, NSIC, EDII, AWAKE, KVIC, RUDSET, Industrial estate-Meaning and importance.

Unit 3: Financing of Small Business in India

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

Unit 4: Setting up of new business, forms for small business

Small proprietorship, partnership, private company, cooperative society-meaning and nature, project formulation, project report-meaning, importance, general format of project report, project appraisal, financial, technical, marketing, social feasibility study, obtaining license, clearance certificate, registration procedure.

Unit 5: Business Ethics

Meaning, ethics in business, importance, various social responsibility of an entrepreneur towards customers, suppliers, government and society, self-employment-recent trends in

the areas of self employment-event management-meaning and areas of business in event management (party organizing , catering, wedding plan and corporate event plan) tourism-meaning, tourism products, E-marketing as self employment opportunity.

Reference:

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

5.2 IFRS (IND - AS)

L:T:P-3:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Deliberate the characteristics of IFRS

CO2: Understand in depth frame work for the preparation and presentation of financial statement

CO3: Learn in details with examples Accounting for assets and liabilities

CO4: Learn in details with examples IND AS on business combination

CO5: Understand the details of IND AS in relation to accounting for Revenue and Expenses

Unit 1: IFRS

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

Unit 2: Framework for the Preparation and Presentation of Financial Statements

Meaning of Framework, Purpose and status - Scope - Application - Uses and their information and needs – objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – **Simple problems on each statement.**

Unit 3: Accounting for Assets and Liabilities

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

Unit 4: Accounting for Revenue and Expenses

Income Taxes (IND-AS 12) – Employee Benefits (IND-AS 19) -Construction contracts (IND-AS 11) - Revenue (IND-AS 18) - Revenue from Contracts with Customers (IND-AS 115).

Unit 5: IND-AS on Business Combination

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

Standards (IND-AS101)– Financial Instruments: Disclosures (IND-AS 107) – Disclosure of interests in Other Entities (IND-AS 112) –Earning Per Share (IND-AS 33) – Interim Financial Reporting (IND-AS34)– Insurance Contracts (IND-AS 104)– **Theory and Simple Problems only.**

References:

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

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SEMESTER VI

DISCIPLINE SPECIFIC COURSE - 15

6.1 PRINCIPLES AND PRACTICE OF AUDITING

L:T:P-3:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in depth to practice as an Auditor

CO2: Learn the characteristics of errors and frauds and minimize them in maintenance of books of accounts

CO3: Identify in detail the importance of Internal Control and Internal Check

CO4: Identify the details of audit planning

CO5: Learn in depth verification and valuation of Assets and Liabilities

CO6: Deliberate in details with examples audit of different types of organizations

Unit 1: Introduction

Meaning and definition of auditing- Nature and importance of auditing objectives of auditing-advantages, different types of audit, qualities of an auditor- audit report-auditing in a computerized environment.

Unit 2: Audit planning and control

Factors affecting audit planning - audit programme advantages-audit note book-appointment of a company auditor- qualifications, disqualifications-rights and duties of a company auditor.

Unit 3: Internal check and internal control

Meaning and objective-internal check for various transactions-limitations of internal control. Vouching-meaning and importance - vouching of cash transactions.

Unit 4: verification and valuation of assets and liabilities

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

Unit 5: Audit of different types of organizations

Audit of sole trader, audit of partnership firms, audit of hotels, audit of educational institutions, audit of trust, audit of co-operative societies.

References:

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

ENF22001

SEMESTER VI
DISCIPLINE SPECIFIC COURSE -16
6.2: BUSINESS LAWS

Course Outcome:

On successful completion of this course the students can:

- C01: Understand in details various laws related to business and able to work as legal adviser of business enterprises
- C02: Understand the characteristics of legal environment and practice business ethics
- C03: Learn in depth and apply the basic legal knowledge to business enterprises
- C04: Understand the characteristics of different intellectual properties and protect them
- C05: Identify and appointed as member of various commerce and legal boards / committee
- C06: Specify the details of Information technologies Act
- C07: Learn the provisions of Special Contract

Unit 1: Introduction

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

Unit 2: Contractual Capacity

Minor's Agreement, Consideration-Definition, Essentials and Exceptions. Free Consent-Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Definition and Features only.

Unit 3: Special Contract

Contingent contract, quasi contracts, Wagering Agreement, Discharge of a Contract, Remedies for Breach of Contract.

Unit 4: Intellectual Property Act

Definition and Registration Procedure for Patent, Copy Right, Trademarks.

Unit 5: Information Technology Act 2000

Definition of Information-Digital Signature, Legal Recognition of Electronic Records, License to issue Digital Signature Certificate And Acceptance Of Digital Signature.

References:

1. Mercantile Law - N.D.Kapoor P C Tulsian and Bharat
2. Business Law - Tulsian
3. Mercantile Law - P P S Gogna

ENC24001 / END24001

GROUP A1
SKILL ENHANCEMENT COURSE-1
COMPUTERIZED ACCOUNTING SYSTEM

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth the characteristics of computerized accounting system

C02: Identify the reason for differences between cash book and bank statement

C03: Learn in details with examples computerised accounting software

C04: Specify in details with examples periodic reports

C05: Learn the classification and characteristics of data entry system

C06: Prepare the quotation, purchase order etc., using computer software

Unit 1: a) – Computerised Accounting System

Meaning of computerised Accounting Traditional / Manual System of Accounting; process of Computerised Accounting; features of Computerised Accounting; difference between manual accounting system and computerised accounting. Process/Steps in Computerised Financial Accounting; Advantages of the Computerised Financial Accounting System; Various Components of a Computerised Financial Accounting System

b) - Voucher Types of Voucher; Bank Payment Voucher; Bank Receipt Voucher; Cash Payment Voucher ; Cash Receipt Voucher ; General Voucher.

Unit 2: - Bank Reconciliation Statement

Common transactions with bank; Cashbook and bank statement ; Reasons for difference between cash book and bank statement ; Bank reconciliation statement

Unit 3: Computerized Accounting

Scope of Computerized Accounting; Computerized Accounting Software; Creating a Corporation in Computerized Accounting Software. Chart of Accounts ; Creating Chart of Accounts ; Update Chart of accounts ; Charts of accounts Beginning Balances ; Organizational codes ; Editing charts of accounts;

Unit 4: Periodic Reports

General Journal ; Ledger; Trial Balance ; Income Statement ; Balance Sheet Inventory report; Account Receivable report; Account Payable report

Unit 5: Data Entry System

Voucher and Entry of vouchers ; Sales Entries ; Purchase Entries; Cash Receipt Entries ; Cash Payment Entries ; Bank transaction Entries Maintain the Records of Sales &

Customers ; Quotations to customers ; Sales orders ; Sales Invoices ; Sales receipts ; Record of Customers ; Sales report ; Customer Report.

Unit 6: Maintain the Records of Purchases and Vendors/ Suppliers

Preparing the Quotations; Purchase orders; Payment to vendors; Record of vendors; Utility Bills Payable; Purchase Report; Vendors Report.

References:

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

ENC25001 / END25001

GROUP A1
SKILL ENHANCEMENT COURSE-2
E-FILLING OF RETURNS

L:T:P-2:0:2

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth the types of e-filing and e-verification of returns

C02: Specify in details with examples E-filing of returns

C03: Understand the details of steps involved in e-filing of different forms of IT Return

C04: Learn the details of E-filing of returns under GST

C05: Learn the details of returns to be filled by composition tax payer

Unit 1: E-filing of Returns

Meaning- objectives- advantages, features of E-filing; Types of e-filing, e-filing Process flow, Types of e-Verification of Returns, How to e-file, who should file e-return;

Unit 2: ITR-1 and ITR2- ITR-3- ITR-4 introduction

Format- Heads of income covered- contents- filling the return- steps involved in filing of ITR-1, ITR-2, ITR-3, ITR-4

Unit 3: ITR-5- ITR-6; ITR-7- introduction

Format- Heads of income covered- contents- filling the return- steps involved in filing of ITR-5, ITR-6, ITR 7.

Unit 4: E-filing of returns under GST

GSTR-1- GSTR-1A, GSTR-2, GSTR 2A; GSTR-3, GSTR 3A, GSTR-3B, GSTR 9, Assesses required to file, contents to be filled, Documents required, steps in filing the above returns;

Unit 5: Returns to be filed by composition tax payers

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

References:

1.<https://incometaxindiaefiling.gov.in/eFiling/Portal>

2.<https://www.bankbazaar.com/tax/step-by-step-guide-efile-income-tax-return-online.html>

3.<https://www.icicibank.com/knowledge-base/tax/steps-for-e-filing>

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4.<https://taxguru.in/income-tax/download-free-ebook-the-process-e-filing-income-tax-returns.html>

5.Students Guide To e>Returns- vinod K singhania- taxmann

6.<https://www.profitbooks.net/gst-returns/>

ENC26001 / END26001

GROUP A1

SKILL ENHANCEMENT COURSE -3

PRINCIPLES AND PRACTICE OF GENERAL INSURANCE

L: T: P-3:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Identify the classification and characteristics of General insurance

CO2: Learn the details of fire insurance policies, insurance coverage and consequential loss

CO3: Deliberate in details with examples underwriting and settlement of claims

CO4: Understand in depth the details of claim procedure and Settlement limitation

CO5: Learn in detail with examples non life miscellaneous insurance

Unit 1: Introduction

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

Unit 2: Fire Insurance

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

Unit 3: Non life miscellaneous insurances

Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.

Unit 4: Underwriting and Settlement of Claims

Proposal forms, Cover notes, Certificates of Insurance, Endorsements, Moral and Physical Hazards, Statistics Spreading of Risks, Premium Rating, Premium Loading.

Unit 5: Settlement of Claims

Claim procedure, TPAs: Claim forms, Investigation / Assessment, Essential Claim Documents, Settlement Limitation, Arbitration, Loss Minimization and Salvage.

References:

1. Insurance Institute of India – IC 34 – General Insurance
2. Insurance Institute of India – IC 45- General Insurance Underwriting
3. Module I, Principles and Practice of General Insurance, The Institute of Chartered

Accountants of India: New Delhi.

4. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai.
5. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi

ENC27001 / END27001

GROUP A1

SKILL ENHANCEMENT COURSE - 4

LOGISTICS AND SUPPLY CHAIN MANAGEMENT**L: T: P-3:1:0****Course Outcome:**

On successful completion of this course the students can:

C01: Understand in depth supply chain management

C02: Write down the details of designing the supply chain network

C03: Learn in details with examples designing and planning transportation network

C04: Learn the details of Information technology in supply chain

C05: Identify the dimensions of logistics

C06: Understand in depth the details of demand management and customer care

Unit 1: Introduction to Supply Chain Management

Supply chain – objectives, importance, decision phases, process view, competitive and supply chain strategies, achieving strategic fit, supply chain drivers, obstacles, framework, facilities, inventory, transportation, information, sourcing, pricing.

Unit 2: Designing the Supply Chain Network

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

Unit 3: Designing and Planning Transportation Networks

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

Unit 4: Information Technology in the Supply Chain - IT Framework

Customer relationship management, internal supply chain management – supplier relationship management, transaction management, future of IT. Coordination in a supply chain: Lack of supply chain coordination and the Bullwhip effect, obstacle to coordination, managerial levers, building partnerships and trust, continuous replenishment and vendor-managed inventories, collaborative planning, forecasting and replenishment.

Unit 5: Dimensions of Logistics

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

Unit 6: Demand Management and Customer Service

Outbound to customer logistics systems, Demand Management, Traditional Forecasting, CPFRP, customer service, expected cost of stock-outs, channels of distribution.

References:

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

GROUP A2
SKILL ENHANCEMENT COURSE-5
CORPORATE TAX PLANNING

L: T: P-3:1:0

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth and specify the tax saving strategies for decision making

C02: Understand in depth the provisions and laws of tax and able to become tax consultant

C03: Identify the tax provisions and deductions and able to become tax planner with reference to business restructuring

C04: Write down the details and identify special provisions in respect of Free Trade Zone, Infrastructure Development and Backward areas

C05: Learn in detail the provision of Income Tax Act relating to amalgamation

C06: Understand the classification and characteristics of taxation relief

C07: Deliberate the provisions of IT Act in relation to managerial decisions

Unit 1: Introduction:

Corporation tax, Tax Planning, Tax Evasion, Tax Avoidance, Tax Management, Dividend Tax, Domestic Company, Foreign Company.

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

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

Unit 3: Tax Planning and Managerial Decisions

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

Unit 4: Special Tax Provisions

Tax provisions in respect of Free Trade Zone, Tax provisions in respect of Infrastructure Development, Tax provisions in respect of Backward Areas, Tax provisions in respect of Tax Incentives to Exporters.

Unit 5: Amalgamation

Meaning of amalgamation under the Income-tax Act, Transactions not treated as amalgamation, Actual cost and written down value when assets are transferred in a scheme

of amalgamation, When a capital asset (other than a block of assets) is transferred, When a block of asset is transferred, Assets in amalgamation not treated as transfer, Transfer of capital assets to amalgamated Indian company.

Unit 6: Tax Payment

Tax deduction at source, Tax collection at source, and Advance payment of tax, Relief for double taxation [Secs. 90, 90A and 91], ADT agreements [Sec. 90], Modes of granting relief under ADT agreements , Unilateral relief [Sec. 91], Double taxation relief in case of specified associations [Sec. 90A]

References:

1. Direct Tax Laws and Practices- Vibnod K. Singhanian
2. Direct Taxes – H C Meharothra
3. Corporate tax planning & business tax procedures- Vinod K songhanian

COMPANY LAW AND SECRETARIAL PRACTICE**L: T: P-3:1:0****Course Outcome:**

On successful completion of this course the students can:

CO1: Understand in depth features of Companies Act -2013 and types of companies

CO2: Learn in details the promotion of a Joint Stock Company and conversion

CO3: Write down the details of conducting the Board of Directors and Subcommittee meetings

CO4: Understand the procedure for alteration of Articles of Association and Memorandum of Association

CO5: Learn in detail the appointment of company secretary

CO6: Learn the preparation of minutes of various meetings

Unit 1: Companies Act

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

Unit 2: Secretary

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

Unit 3: Company Formation and Conversion

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

Unit 4: Procedure for alteration of various clauses of memorandum

Procedures for alteration of articles, Effect of alteration, specimen forms: Procedure for issue of Shares – Public Issue, Rights Issue and Bonus Shares, Issue of Shares at Par/Premium/Discount; Issue of Shares on Preferential /Private Placement Basis – Allotment, Calls on Shares and Issue of Certificates – Issue of Sweat Equity Shares,

Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with Differential Voting Rights

Unit 5: Meetings

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

References:

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

QUANTITATIVE DECISION TOOLS**L: T: P-3:1:0****Course Outcome:**

On successful completion of this course the students can:

C01: Understand in depth the characteristics and features of statistics

C02: Learn the details of methods and sources of collection of data

C03: Understand in details with examples Measures of central tendency

C04: Understand in detail the characteristics and application of correlation and regression

C05: Understand in details the classification and application of correlation

C06: Deliberate the characteristics of Index numbers

C07: Learn the characteristics of Testing of hypothesis with application

C08: Learn the creation of variables and entering data using SPSS

Unit 1: Introduction

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

Unit 2: Measure of central tendency

Meaning and Definition of Averages-Arithmetic mean, Median, Mode [grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS.

Unit 3: Correlation

Meaning and Definition, types of correlation, Methods of calculating correlation coefficient [Karl pear sons and Spearman's correlation] calculation of correlation using SPSS; Regression-Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculation of Regression using SPSS.

Unit 4: Index Numbers

Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers.

Note-Besides solving problems chapter-wise in class rooms, teach using SPSS in computer lab.

Unit 5: Testing of Hypothesis

Meaning of hypothesis, types of hypotheses, test of Significance Procedure of testing hypothesis – Z test, one sample t test, Chi square test.

References:

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

ENE26001 / ENF26001

GROUP A2
SKILL ENHANCEMENT COURSE-8
BUSINESS RESEARCH METHODS

L: T: P-3:1:0

Course Outcome:

On successful completion of this course the students can:

C01: Learn in depth different methods of research, methodology, data collection, analysis and interpretation of data to become a good business researcher

C02: Understand and able to report about various issues of different organisations through research report

C03: Understand the details of types of Business Research and Research design

C04: Identify and contribute to the discipline of commerce and management through the research

C05: Deliberate the details of Data analysis

C06: Identify the details of Research Report

C07: Specify in details with examples sampling and hypothesis testing

Unit 1: Introduction to Business Research

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

Unit 2: Business Research Design

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

Unit 3: Data Collection

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

Unit 4: Sampling and Hypothesis Testing

Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non probability Sampling Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.

Unit 5: Data Analysis

Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate Analysis, Interpretation.

Unit 6: Research Report

Types, advantages, disadvantages, Components of research reports, format, chapterisation, language, referencing.

References:

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

ENE27001 / ENF27001

GROUP A2

SKILL ENHANCEMENT COURSE-9

PROJECT WORK

L:T:P- 1:0:3

C1 - Proposal of Project Work - 15 Marks

C2 - Progress of Project Work - 15 Marks

Viva - 20 Marks

Valuation of Report – 50 Marks

Course Outcome:

On successful completion of the project work the students are able to:

C01: Understand in depth the gap between theory and practical through internship

C02: Understand in detail with examples the procedure and able to write a report on the various issues of an organization

C03: Convince and communicate effectively

C04: Learn in detail and able to absorb as an employee by the employer

C05: Specify and analyze the components of project report and prepare the report effectively

C06: develop leadership qualities

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GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
CONSUMER AFFAIRS

L: T: P-4:1:0**Course Outcome:**

On successful completion of the project work the students are able to:

- CO1: Learn conceptual frame work of consumer and consumer market
- CO2: Understand in depth the characteristics of consumer protection law in India
- CO3: Deliberate the details of role played by the advisory bodies at different level
- CO4: Indentify the grievance redressal mechanism
- CO5: Specify the details of role played by industry regulator in consumer protection
- CO6: Understand in depth the consumer movement in India

Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

Unit 2: The Consumer Protection Law in India

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

Unit 3: Advisory Bodies

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

Unit 4: Grievance Redressal Mechanism

Grievance Redressal Mechanism under the Indian Consumer Protection Law , Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National

Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit -5: Role of Industry Regulators in Consumer Protection.

Banking: RBI and Banking Ombudsman. ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority

Unit 6: Contemporary Issues in Consumer Affairs

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

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

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

References:

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

ENE29001

GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
INTERNATIONAL BUSINESS

L: T: P-4:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in detail about import and export and able to become an importer and exporter

CO2: Specify in detail the application of foreign trade policies and analyse how international factors affect domestic concern

CO3: Learn in depth and analyse legal issues related to international business

CO4: Identify and analyse various social culture and responsibility awareness on global issues

CO5: Understand in detail and identify sources of trade finance and forms of payment

CO6: Identify the function of WTO and regional integrations

CO7: Understand in depth characteristics of foreign exchange market

CO8: Identify the details of facilities provided by the International monetary institutions

Unit 1: Introduction

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

Unit 2: International Business Environment

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

Unit 3: WTO and Regional Integrations

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

Unit 4: Multinational Corporations

Organisation, design and structures, head quarters and subsidiary relations in multinational corporations.

Unit5: Foreign Exchange Market

Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility

Unit 6: International Monetary System

Funding facilities and strategies of IMF and World Bank, Expatriation and Repatriation, Ethical dimensions in International Business.

References:

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

ENE30001

GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
GOODS AND SERVICES TAX-I

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand the technology and flow of return filing under GST

CO2: Learn in details and gain knowledge to practice as GST Consultant

CO3: Learn in details provisions of GST to handle TDS and POS online and off line more efficiently

CO4: Understand in depth tax provisions to make managerial decisions effectively in various tax related matters

CO5: Understand the provisions of integrated goods and service Tax Act, 2017

CO6: Learn in depth the provisions relating to place of supply of goods imported into, or exported from India

CO7: Identify the details of provisions in relation to Time of supply of goods

Unit 1: Introduction to GST

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

Unit 2: Definitions

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

Unit 3: Levy and Collection of Tax

Scope of supply; Levy of GST; Liability of tax payable person, Rate and value of tax, meaning and conditions of supply, list of transactions without consideration list of neither a supply

of goods, nor supply of services; meaning and treatment of mixed supply: meaning and treatment of composite supply: reverse charge mechanism: Composition levy.

Unit 4 : The Integrated Goods and Service Tax Act,2017

Short title, extent and commencement; Definitions; Central tax, Customs frontier of India, Export of Goods and Services, Import of goods and services; Location of Recipient of service, Location of supplier of service; Appointment of officers; Levy and Collection; Power to grant exemption from tax; Inter-State supply; Intra-State supply; Supplies in territorial waters

Unit 5: Place of supply of goods other than supply of goods imported into, or exported from India

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

Unit 6: Time of supply

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

References:

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

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GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
FINANCIAL MANAGEMENT-I

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Identify the details of various sources of finance

CO2: Learn the characteristics of different methods of time value of money and its application to investment decision

CO3: Learn the classification and characteristics of cost of capital

CO4: Identify the characteristics of capital structure and factors affecting the capital structure

CO5: Learn the details of Capital Budgeting

CO6: Understand the classification and characteristics of Dividend theories

Unit 1: Introduction to financial management

Meaning – scope – goals of financial management – sources of finance.

Unit 2: Time value of Money

Present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.

Unit 3: Cost of capital

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

Unit 4: Capital Structure

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

Unit 5: Capital budgeting

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

Unit 6: Dividend decisions

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

References:

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

ENE32001

GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
ADVANCED COST AND MANAGEMENT ACCOUNTING-I

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

- CO1: Learn in depth various Costing methods
- CO2: Understand the details of contract costing and process costing
- CO3: Identify reasons for reconciliation of cost and financial accounts
- CO4: Learn in depth the details of Activity based costing
- CO5: prepare the operating cost sheet

Unit 1: Introduction to Costing Methods

Meaning, Importance and Categories, Cost accounting Standards- Generally Accepted Cost Accounting Principles (GACAP)- Purpose, Objective and Applicability.

Unit 2: Contract costing

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

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

Unit 4: Operating Costing

Introduction, transport costing, standing charges, operating/running charges, and preparations of operating cost sheet.

Unit 5: Reconciliation of cost and financial accounts

Meaning, need for reconciliation, reasons for disagreement, reconciliation procedure, problems on reconciliation.

Unit 6: Activity based costing (ABC)

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

References:

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

ENE33001

GROUP B
SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
RETAIL MANAGEMENT

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

- C01: Learn in depth the characteristics of retailing
- C02: Understand in depth the details of retail consumer
- C03: Identify and basis of retail market segmentation and strategies
- C04: Specify the factors determining the retail location selection
- C05: Understand in depth merchandise and managing them
- C06: Learn in depth the details of retail operation and retail pricing

Unit 1: Introduction to Retailing

Concept of retailing, Functions of retailing, Terms and Definition, retail formats and types, Retailing Channels, Retail industry in India, Importance of retailing, Changing trends in retailing.

Unit 2: Understanding the Retail Consumer

Retail consumer behaviour, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consume.

Unit 3: Retail Market Segmentation and Strategies

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

Unit 4: Retail Location Selection

Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail locations, Measurement of success of location.

Unit 5: Merchandise Management

Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analyzing Merchandise performance.

Unit 6: Retail Operations and Retail Pricing

Store administration, Premises management, Inventory Management, Store Management, receipt Management, Customer service, Retail Pricing, Factors influencing retail prices pricing strategies, controlling costs.

References:

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

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GROUP C
SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

- C01: Learn in depth the characteristics of investment
- C02: Understand in depth characteristics of financial system and stock market
- C03: Identify and use different models for portfolio analysis
- C04: Learn in depth capital asset pricing model
- C05: Identify the risk and return of investment
- C06: Understand in depth portfolio selection
- C07: Understand in depth the efficient market hypothesis and portfolio analysis

Unit 1: Introduction to Investment

Meaning, Financial and Economic Meaning, Characteristics, Objectives, Investment v/s Speculation, Investment v/s Gambling, Types of Investors and Investment avenues.

Unit 2: Indian Financial System and Stock Market-Investment Planning,

Introduction to Stock Market, Overview of Indian Financial System, Market Indices, Methods of Computation of Market Indices.

Unit 3: Portfolio Management

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

Unit 4: Share and Bond Valuation-Share

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

Unit 5: Efficient Market Hypothesis and Portfolio Analysis

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

Unit 6: Portfolio Selection

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

References:

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

ENF29001

GROUP C
SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
FINANCIAL DERIVATIVES

L: T: P-4:1:0**Course Outcome:**

On successful completion of this course the students can:

- C01: Learn in depth the characteristics of financial derivatives and derivatives market
- C02: Deliberate the characteristics of futures and forwards
- C03: Understand in details with examples options
- C04: Deliberate the classification and characteristics of financial swaps
- C05: Write down the details of commodity market
- C06: Identify in depth credit derivatives

Unit 1: Financial Derivatives

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

Unit 2: Futures and forwards

Meaning, differences-valuation of futures, Mechanics of buying & selling futures, Margins, Hedging using futures -specification of futures - Commodity futures, Index futures, interest rate futures – arbitrage opportunities.

Unit 3: Options:

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

Unit 4: Financial Swaps

features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps

Unit 5: Commodity derivatives

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

Unit6: Credit Derivatives

Meaning, common credit derivatives, types of credit derivatives, Credit Default swaps(CDS), Total Return swaps, Collateralized debt obligations(CDO), Indian scenario.

References:

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

ENF30001

GROUP C
SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
GOODS AND SERVICES TAX AND CUSTOM DUTY-II

L: T: P-4:1:0

Course Outcome:

On successful completion of this course the students can:

CO1: Understand the technology and flow of return filing under GST

CO2: Learn in details and gain knowledge to practice as GST Consultant

CO3: Learn in details provisions of GST in relation to value of taxable supply and input tax credit

CO4: Understand in depth tax provisions to make managerial decisions effectively in various tax related matters

CO5: Learn in detail the procedure to be followed to assess the value and determine customs duty

CO6: Understand the procedure of registration under GST

CO7: Prepare tax invoice, credit and debit notes

Unit 1: Value of taxable supply

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

Unit 2: Input tax credit

Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person,

Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)

Unit 3: Tax Invoice, Credit and Debit Notes

Tax invoice; Prohibition of un authorised collection of tax; Amount of tax to be indicated in tax invoice and other documents ; Credit and debit notes.

Unit 4: Registration under GST

Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration

Unit 5: Returns

Brief introduction to various GSTRS-procedure for filing various returns.

Unit 6: Customs Act 1962

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

References:

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

ENF31001

GROUP C
SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
FINANCIAL MANAGEMENT -II

L: T: P-4:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Deliberate the details of working capital management

CO2: Learn in depth the details of cash management

CO3: Understand the details of working capital financing

CO4: Deliberate in details with examples Venture capital financing

CO5: Learn in depth the details of shareholders value creation

CO6: Deliberate in depth International financial management

Unit 1: Working Capital Management

Meaning, Features, types of working capital, factors influencing working capital, level of current assets, operating cycle and cash cycle, current assets financing policy

Unit 2: Cash Management

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

Unit 3: Working Capital Financing

Leasing-types of leases, Rationale for leasing, operating leases, leasing as a financing decision; hire purchase financing- Hire purchase financing v/s lease financing, instalment sale, evaluation of Hire purchase financing

Unit 4: Venture Capital Financing

Meaning, features, development of venture capital in India, stages in venture financing- the business plan- essentials of a business plan, the process of venture capital financing- Methods of venture financing; Disinvestment mechanisms

Unit 5: Share Holder Value Creation

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

Unit 6: International Financial Management

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

References:

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

ENF32001

GROUP C
SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
ADVANCED COST AND MANAGEMENT ACCOUNTING-II

L: T: P-4:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand the details of management accounting

CO2: Learn in depth the details of financial statement analysis techniques

CO3: Analyze the inflow and outflow of cash and able to prepare cashflow statement

CO4: Understand the characteristics of different types of ratios

CO5: Learn in depth budget and budgetary control and prepare various budget for different activities of the business

CO6: Learn in depth marginal costing and able to effective decision regarding make or buy, accepting foreign order, continuance or discontinuance of manufacturing a products

Unit 1: Introduction

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

Unit 2: Analysis of Financial Statements

Common Size Statements, Comparative Statement, Trend analysis.

Unit 3: Ratio Analysis

Meaning and Objectives-Types of ratios - (A) Profitability Ratios-GP ratio - NP Ratio- Operating ratio- Operating profit ration-Return on capital employed ratio- EPS, (B) Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover Ratio-Creditors turnover Ratio, (C) Financial ratios – Current Ratio-liquidity ratio-Debt-equity ratio-Proprietary Ratio-Capital gearing Ration-Advantagesand Limitations of Ratios- Construction of Balance sheet using ratios.

Unit 4: Cost Flow Statement

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

Unit 5: Marginal Costing

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

Unit 6: Budget and Budgeting Control

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

References:

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

ENF33001

GROUP C
VI SEMESTER
DISCIPLINE SPECIFIC ELECTIVE
ORGANISATIONAL BEHAVIOUR

L: T: P-4:1:0**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand in detail behaviour of employees and able to manage them efficiently

CO2: Identify in details employees performance and able to motivate for effective performance

CO3: Learn in depth and analyse the behaviour of employees

CO4: Understand in details key positions in an organisation and able to occupy them

CO5: Learn in details with examples frame policies and strategies in organisation

Unit 1: Introduction

Meaning, definition, historical development, fundamental principles of OB, contributing disciplines, approaches, challenges and opportunities.

Unit 2: Foundations of Individual Behaviour

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

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

Unit 4: Motivation and Leadership

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

Unit 5: Group Behaviour

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

Unit 6: Emerging Challenges

Emerging challenges, managing diversity, globalisation, technology transformation, e - business, promoting ethical behaviour.

References:

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

B.COM

Question Paper Pattern

(For all courses except Quantitative Techniques, Computerised Accounting and E-filing of returns)

PART-A

Answer the following. Each question carries 15 marks. 2X15=30

- 1.
OR
- 2.
- 3.
OR
- 4.

PART-B

Answer the following. Each question carries 10 marks. 2X10=20

- 5.
OR
- 1.
- 7.
OR
- 8.

PART-C

Answer any four of the following. Each question carries 5 marks. 4X5=20

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

B.COM

**Question Paper Pattern
4.5 Quantitative Techniques**

Time: 3 hrs

Max. Marks: 70

Part-A

Answer the following. Each question carries two marks

10X2=20

- | | |
|------------|---------|
| 1. a. | f..... |
| b. | g..... |
| c..... | h. |
| d. | i. |
| e..... | j. |

Part-B

Answer any four of the following. Each question carries five marks 4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

Part-C

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

3X10=30

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

B.COM

Question Paper Pattern

3.6 Computerized Accounting System (SEC-1) / 4.6 E-filing of returns (SEC-2)

Time: 3 hrs

Max. Marks:70

Part-A

Answer the following. Each question carries two marks.

10X2=20

- 1. a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

Part-B

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

4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

Part-C

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

3X10=30

- 5.
- 6.
- 7.
- 8.

