

**KLU-CDOE**

**Course Structure of B.COM Programme**

**From JAN 2021 BATCH**

<b>SN</b>	<b>Code</b>	<b>Course title</b>	<b>Credits</b>	<b>L-T-P-S</b>	<b>CH</b>
<b>I year I Semester</b>					
01	20UC1101 O	Integrated Professional English	2	2-0-0-0	2
02	20CM1101 O	Fundamentals of Business Economics	3	3-0-0-0	3
03	20CM1102 O	Principles of Accounting	5	3-2-0-0	5
04	20CM1103 O	Business Mathematics & Statistics	5	3-2-0-0	5
05	20CM1104 O	Principles of Organization & Management	3	3-0-0-0	3
			18		18
<b>II Semester</b>					
01	20UC1201 O	English Proficiency	2	2-0-0-0	2
02	20CM1205 O	Macro-Economic Analysis	3	3-0-0-0	3
03	20UC0009O	Ecology & Environment	2	2-0-0-0	2
04	20CM1206 O	Financial Accounting	5	3-2-0-0	5
05	20CM1207 O	Banking Theory & Practice	3	3-0-0-0	3
			15		15
<b>II year III Semester</b>					
01	20UC2103 O	Professional Communication Skills	2	2-0-0-0	2
02	20CM2108O	Advanced Accounting	5	3-2-0-0	5
03	20CM2109 O	Fundamentals of Cost Accounting	5	3-2-0-0	5
04	20UC0007 O	Indian Heritage & Culture	2	2-0-0-0	2
05	20CM2110O	Management Accounting	5	3-2-0-0	5
06	20CM2111 O	Business Law	4	4-0-0-0	4
			23		23
<b>IV Semester</b>					
01	20CM2212 O	Corporate Accounting	5	3-2-0-0	5

<b>SN</b>	<b>Code</b>	<b>Course title</b>	<b>Credits</b>	<b>L-T-P-S</b>	<b>CH</b>
02	20CM2213 O	Advanced Cost Accounting	5	3-2-0-0	5
03	20CM2214 O	Corporate & Allied Laws	4	4-0-0-0	4
04	20CM2215 O	Financial Management	5	3-2-0-0	5
05	20CM2216 O	Fundamentals of Income Tax	5	3-2-0-0	5
06	20UC0010 O	Universal Human Values & Professional Ethics	2	2-0-0-0	2
			26		26
<b>III year V Semester</b>					
01	20CM3117 O	Business Strategy	3	3-0-0-0	3
02	20CM3118 O	Advanced Corporate Accounting	5	3-2-0-0	5
03	20CM3119 O	Principles of Auditing	3	3-0-0-0	3
04	20CM3120 O	Assessment of Direct Taxes	5	3-2-0-0	5
05	20CM3121 O	Business Communication & Report writing	3	3-0-0-0	3
			19		19
<b>VI Semester</b>					
01	20CM3222 O	Entrepreneurship & Development	3	3-0-0-0	3
02	20CM3223 O	Accounting & Reporting Standards	5	3-2-0-0	5
03	20CM3224 O	Goods & Services Tax	5	3-2-0-0	5
04		<b>Elective –I</b>			
	20CM3251 O	Strategic Financial Management	5	3-2-0-0	5
	20CM3252 O	Security Analysis & Portfolio Management (SAPM)	5	3-2-0-0	5
05		<b>Elective –II</b>			
	20CM3261 O	Corporate Tax Planning & Management (CTPM)	5	3-2-0-0	5
	20CM3262 O	Corporate restructuring	5	3-2-0-0	5
			23		23
<b>Total Credits:</b>			<b>124</b>		

## I SEMESTER

S.N	Course Code	Course title	Credits	L-T-P-S	CH
01	20UC1101 O	Integrated Profession English	2	2-0-0-0	2

### o. COURSE OUTCOMES:

CO NO	Course Outcome (CO)	PO/PSO	BTL
CO1	Understand the concepts of grammar to improve communication, reading, and writing skills.	PO10	2
CO2	Demonstrate required knowledge over Dos and Don'ts of speaking in the corporate context. Demonstrate ability to face formal situations / interactions.	PO9	2
CO3	Understand the varieties of reading and comprehend the tone and style of the author. Skim and scan effectively and appreciate rhetorical devices.	PO9	2
CO4	Apply the concepts of writing to draft corporate letters, emails, and memos.	PO10	3

### 1. SYLLABUS:

**CO 1: a) Basic Grammar** - Countable and uncountable nouns, present simple and continuous, past simple and continuous – classroom practice – Understand and interpret Texts and workplace situations **B) Structural Pattern** - Present continuous for future arrangements State verbs, Regular and irregular verbs, Voice, Modal verbs – Reporting on going tasks in the corporate world **C) Descriptive and Qualitative Patterns:** Adjectives and Adverbs classroom practice) Time Expressions, Comparatives and superlatives, Pronouns, Conditionals, Phrases and clauses (Including Relative)

**CO 2: a) Formal contexts:** Being a PA, describing changes in a company Taking orders over the phone. **b) Listening & Speaking:** Participate in conversation with proper contextual language markers, turn taking. Classroom practice- Presenting context, reason, problem – Case analysis (short).

Body Language: Dos and Don'ts of one-to-one interaction, Telephone interaction Video/ web conferencing. Culture specific practices.

Work Etiquette- situation, ambience, team skills, time management and leadership ability.

**CO 3: a)** Understand and assimilate main ideas and specific details. (250-300 words text of moderate difficulty) **b)** Read for general understanding, interpreting, factual or specific information, for grammatical accuracy and information transfer **c)** Understand the general meaning of corporate context and office correspondence. **d)** Understand short reports of predictable nature.

**CO 4: a)** Internal Correspondence. Making notes on routine matters, such as, taking/ placing orders. **b)** Emails: Types of emails, salutations, vocabulary used in formal and informal (Including beginnings and endings) **c)** Writing straight-forward, routine letters of factual nature

### REFERENCE BOOKS:

1. Business Benchmark Book- Preliminary- 2nd edition Cambridge Press 2019.

2. Business Benchmark Book- Pre-Intermediate to Intermediate- 2nd edition Cambridge Press 2019

#### WEB LINKS:

1. <https://www.cambridgeenglish.org/>
2. <https://learnenglish.britishcouncil.org>, <https://apps.apple.com/in/app/bec-from-cambridge/id1351207688> <https://play.google.com/store/apps/details?id=com.liqvid.bec>

S.No	Course Code	Course title	Credits	L-T-P-S	CH
02	20CM1101 O	Fundamentals of Business Economics	3	3-0-0-0	3

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	Understand the basics in micro and macro economics.	1	2
C2	Acquire knowledge in consumer behavior and law of demand.	2	3
C3	Have applied knowledge in law of proportions and elasticity of demand.	2	3
C4	Acquaint with theories of market and price determination.	1	3

#### SYLLABUS:

**CO 1: Introduction to Business Economics:** Meaning, Definition and Scope of Business economics - Methodology in economics - Micro and Macro - static and Dynamic - Normative and Positive - Inductive and Deductive analysis - partial and general equilibrium.

**CO 2: Consumer Behavior:** Concept of Utility - Cardinal utility - Ordinal utility - Demand function - Law of Demand - Law of Diminishing marginal utility - Law of equi-marginal utility - Elasticity of demand - Price, Income and Cross elasticity - Measuring Price Elasticity - Indifference Curves - consumer Equilibrium with the help of indifference curve -- Supply function - Determinants of supply - Law of supply - Elasticity of supply and its measurement.

**CO 3: Theory of Production and Costs:** Production Function - Law of variable proportions - Cobb-Douglas Production Function - Law of returns to scale - Economies and Dis Economies of scale of operations -- classification of costs - cost curves - Revenue - Total, Average and Marginal Revenue.

**CO 4: Market Structures:** Market structures - Perfect and imperfect competition markets -- Price determination under Perfect competition - Monopoly - Price determination under monopoly -- Monopolistic competition - oligopoly - duopoly - Price discrimination - Marginal productivity theory of distribution.

#### TEXT BOOKS:

1. Modern Micro Economics, A. Koutsoyiannias, McMillan.

#### REFERENCE BOOKS:

1. Modern Economic Theory, K.K.Dewett, S.Chand.
2. Micro Economics, Pindyck R.S & D.L Rubin Field, PHI.
3. A Course in Micro Economic Theory David M. Kreps, PHI.

4. Principles of Economics, Robert H Frank and Ben Bernanke, Tata McGraw Hills.
5. Aryasri and Murthy: Business Economics, Tata Mcgraw Hill
6. Deepashree: General Economics, Tata Mcgrawhill
7. HL Ahuja Business Economics, S.Chand
8. KPM Sundaram: Micro Economics
9. Mankiw: Principles of Economics,
10. CengageMithani: Fundamentals of Business Economics, HimalayaProf. D. A. R. Subrahmanyam, M.Com., PGDBM., Ph.D., & Dr. V. Hari Leela, MBA., Ph.D. A Text Book on Business Economics, Maruthi Publications, Guntur
11. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

S.No	Course Code	Course title	Credits	L-T-P-S	CH
03	20CM1102 O	Principles of Accounting	5	3-2-0-0	5

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand fundamentals of accounting concepts and principles,	1	2
C2	To understand the preparation of subsidiary books and BRS	3	2
C3	To impart and apply knowledge in preparation of final accounts	1	3
C4	To develop the conceptual understanding of depreciation, provisions and reserves.	3	3

#### SYLLABUS:

**CO 1: Introduction to Accounting:** Need for Accounting - definition - objectives - functions of Accounting, Branches of Accounting, advantages and limitations- bases of accounting - accounting cycle - Accounting Process; Book keeping and Accounting; Basic terminology - Accounting equation - Accounting concepts and conventions; Systems of Accounting - single entry system - Double entry system, advantages and disadvantages of double entry system - Classification of accounts - Rules of double entry - Journal - Journalizing - Ledger - Posting to Ledger, Balancing of Ledger Accounts.

**CO 2: Subsidiary Books and Bank Reconciliation Statement:** Meaning , Need for maintaining subsidiary books, Types - Purchases Book, Purchases Returns Book, Sales Book, Sales Returns Book, Bills Receivable Book, Bills Payable Book, Cash Book - Single Column, Two Column, Three Column and Petty Cash Book, Journal Proper.(Including problems); Bank Reconciliation statement, Meaning, Need for preparing bank reconciliation statement, causes for differences between Cash Book and Pass Book Balances, Preparation of Bank reconciliation statement- Practical Problems on both favourable and unfavourable balances.

**CO 3: Trial Balance, Final Accounts, Errors and Rectification:** Trial Balance - Meaning - objectives - methods of preparing Trial balance; Capital and Revenue Expenditure; Final Accounts: Meaning, Need for preparing final accounts, Preparation of final accounts- Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet - Adjusting entries. (practical problems on preparation of final accounts); Rectification of Errors - Meaning, Types of Errors, Stages of rectification of errors- before and after preparation of trial balance - after preparation of final accounts, errors which affect one account, errors affecting two or more accounts, Suspense Account, practical problems

**CO 4: Depreciation - Provisions and Reserves:** Depreciation - Meaning - Causes - objectives of providing for depreciation, Factors affecting depreciation, Accounting Treatment - Methods of providing depreciation - straight line method, diminishing balances method, annuity method, sinking fund method; Provisions and Reserves - Reserve Fund , Different Types of Provisions and Reserves, practical problems.

#### TEXT BOOKS:

1. R.L. Gupta & V.K. Gupta : Principles and Practice of Accounting, Sulthan Chand & Sons
2. S.P. Jain & K.L. Narang : Accountancy I, Kalyani Publishers
3. Tulasian : Accountancy I, Tata Mcgraw Hill Co

**REFERENCE BOOKS:**

1. Dr. V.K. Goyal : Financial Accounting, Excel Books
2. T.S. Grewal : Introduction to Accountancy, S. Chand and Co
3. Haneef and Mukherjee : Accountancy I, Tata Mcgraw Hill Co
4. Arulanandam : Advanced Accountancy, Himalaya Publishers
5. S.N. Maheshwari & V.L. Maheswari : Advanced Accountancy-I, Vikash Publishing Co.
6. Ashok Benerjee : Financial Accounting, Excel

S.No	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM1103 O	Business Mathematics & Statistics	5	3-2-0-0	5

**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To understand and apply financial mathematics for business issues	3	3
C2	To Know and apply Matrix Algebra for various solutions	3	3
C3	To Acquaint with Definition and cope of statistics and basic statistics	3	3
C4	To Apply the correlation and regression analysis for practical business problems	3	3

**SYLLABUS:**

**CO 1: Introduction to Financial Mathematics:** Progressions - Arithmetic Progressions - Geometric Progressions and sums of their first n terms - Problems with Business applications - Simple Interest - Compound Interest - interest compounded more than once a year nominal, effective and continuous rates of interest - Immediate (ordinary) annuity, its present value and future value - Equated Monthly Instalments (EMI) using reducing interest system amortization of loans - Sinking fund - Depreciation of Assets.

**CO 2: Elements of Matrix Algebra:** Introduction - Types of Matrices - Scalar Multiplication of a Matrix - Equality of Matrices - Matrix operations - Transpose of a Matrix - Determinants of a Square Matrix - Inverse of a Matrix - Solutions of Simultaneous equations with the inverse of a Matrix - Rank of a Matrix-

**CO 3: Introduction to statistics:** Need-definitions - Tabulation - measures of central tendency - Arithmetic Mean, Median and Mode, Measures of Dispersion-. Range, Mean Deviation and Standard Deviation

**CO 4: Correlation & Regression** -Karl Pearson's Coefficient of Correlation - rank Correlation - Differences between Correlation and Regression - Least squares method - regression equation - importance of correlation and regression in business

**TEXT BOOKS:**

- 1)Business Statistics, S. P. Gupta, Sultan Chand & Sons, 2014, 44<sup>th</sup> Edition, New Delhi.
- 2)Fundamentals of Applied Statistics, S.P. Gupta & V.K. Kapoor, Sultan Chand & Sons , 2014, 11<sup>th</sup> Edition, New Delhi

3) D.C. Snacheti & V.K. Kapoor, Business Mathematics, Sultan Chand & Sons, 2005, 7<sup>th</sup> Edition, New Delhi.

4)

**REFERENCE BOOKS:**

1. J.D. Gupta, P.K. Gupta & Man Mohan, Mathematics for Business and Economics, Tata McGraw Hills, 2005, 4<sup>th</sup> Edition, New Delhi.

2. Business Mathematics & statistics, N. K. Nag, 3<sup>rd</sup> Edition, 2004, Kalyani publishers

S.No	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM1104 O	Principles of Organization & Management	3	3-0-0-0	3

**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To understand the basics such as business, commerce, industry, trade and organization	2	2
C2	To have knowledge in various forms of organization	2	3
C3	To understand and apply various types of companies and its incorporation to manage them	2	3
C4	To apply the organizing, delegation, and decentralization concepts to business organizations	2	3

**SYLLABUS:**

**CO 1: Fundamental Concepts:** Concepts of business, trade, industry and commerce- Business - features of business, Trade - Classification- Aids to Trade - Industry- Classification - Functions of Business. Entrepreneur - Meaning-Characteristics of Entrepreneurs - Types of Entrepreneurs - Functions of an entrepreneur

**CO 2: Forms of Organization:** Business Organization - Forms of Business Organization - Classification - Sole Proprietorship -Meaning -Characteristics - Advantages and disadvantages - suitability. Partnership - Meaning -Characteristics -Kinds of partners- Registration of partnership - Partnership deed - Rights and obligations of partners - Joint Hindu Family Business - Characteristics - Advantages and limitations; Joint stock company - definition- features-kinds - Differences between private limited company Public limited Company - promotion of joint stock company - Promoters - Registration - important documents.

**CO 3: Introduction to Management:** Management Definitions - nature - Scope - advantages - limitations - Significance- Levels of Management -Management Vs Administration - Skills of management - functions of management - Henry Fayol principles of management; Planning - definition - features - process - types; Decision making.

**CO 4: Organizing:** Organizing - meaning - Features - the process of organization - principles of organization- Elements of organizations -organization chart Line organization - Functional organization - Line & Staff organization; Delegation of authority - meaning - Elements - Principles - Types - Difficulties in delegation - Guidelines for making delegation effective; Centralization - Decentralization -Meaning - Advantages and limitations - Differences between delegation and decentralization.

**TEXT BOOKS:**

1. Business organization and Management by R K Sharma, Kalyani Publishers
2. Principles of Management, D.Chandra Bose, PHI
3. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India,
4. Essential of Management - Herold Koontz and Iteinz Weibrich -

5. Principles of Management - Theo Hymen

**REFERENCE BOOKS:**

1. Management Theory & Practice - J.N.Chandan
2. Essential of Business Administration - K.Asathapa Himalaya Publishing House
3. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
4. Business Organization & Management - Dr. Y.K. Bhushan
5. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
6. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
7. Business organization and Management by Talloo by Tata McGraw Hill
8. 9.Business Environment and Policy - A book on Strategic Management/Corporate Planning
9. By Francis Cherunilam Himalaya Publishing House 2001 Edition

## II Semester

SN	Course Code	Course title	Credits	L-T-P-S	CH
01	20UC1201 O	English Proficiency	2	2-0-0-0	2

**Course Outcomes :**

CO NO	Course Outcome (CO)	PO/PSO	Blooms Taxonomy Level (BTL)
CO1	Demonstrating different interpersonal skills for employability	PO8	2
CO2	Distinguishing business essential skills	PO9	2
CO3	Classifying social media and corporate communication skills	PO12	2
CO4	Applying analytical thinking skills	PO12	3

### SYLLABUS

**COMPETENCY: 1** Job description- Advice on job applications - getting the right job- importance of doing a job interview -Launching and promoting a new product-Persuasive and negotiation skills - Types of emails: giving information, making an enquiry, answering enquiries -Marketing Report

**COMPETENCY 2:** Becoming an entrepreneur- buying a franchise- franchising start -up -presenting business idea- signaling parts of presentation - arranging business travel- business conferences and meetings- spending sales budget

**COMPETENCY 3:** Social media and business- introducing company using social media- staff survey- survey report- off-shoring and outsourcing- customer satisfaction and loyalty- communication with customers- corresponding with customers- business across cultures

**COMPETENCY 4:** Underlying assumptions, finding the conclusions, Argument strengthening, Argument weakening, finding the fallacies

**REFERENCE BOOKS:**

1. Business Benchmark Book- Upper Intermediate - 2nd edition Cambridge Press 2019.
2. Business Benchmark Book- Pre-Intermediate to Intermediate- 2nd edition Cambridge Press 2019.
3. Business Benchmark Book-Upper Intermediate: 2nd Edition Cambridge Press, 2019
4. Pillai, Sabina, et.al, Soft Skills and Employability Skills, New Delhi: CUP. 2018. Print.



5. Peterson, Reading Skill, New York: Peterson. 2007
6. Verbal and Non-Verbal Reasoning, R. S. Aggarwal, S Chand Publications.  
R S Aggarwal, S Chand, 'A modern approach to Logical reasoning'  
GRE Barron's, McGraw Hills  
Logical Reasoning, Edgar Thorpe, Pearson Publications

**Web Links:**

1. <https://www.cambridgeenglish.org/>
2. <https://learnenglish.britishcouncil.org>,
3. <https://apps.apple.com/in/app/bec-from-cambridge/id1351207688>
4. <https://play.google.com/store/apps/details?id=com.liqvid.bec>
5. <https://www.cambridgeenglish.org/exams-and-tests/business-preliminary/exam-format/>
6. <https://www.cambridgeenglish.org/exams-and-tests/business-preliminary/preparation/>

SN	Course Code	Course title	Credits	L-T-P-S	CH
02	21CM1205 O	Macro-Economic Analysis	3	3-0-0-0	3

**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To understand the various concepts relating to Macro Economics	1	2
C2	To have knowledge in measurement of aggregate economic variables.	2	3
C3	To have knowledge in theory of Money and apply it to Consumption function and saving function.	1	3
C4	Acquaint with various phases of balance of payments and exchange rate system.	3	3

**SYLLABUS:**

**CO 1: Introduction to Macro Economics:** Macroeconomic vs. Microeconomic Issues, Economic Systems, Alternative Branches of Macroeconomic Theory - Business Cycles - Prices - Output - Employment; Structure of a Macro Model - Multipliers and Stabilization Policy - Schools of Thought.

**O 2: Measurement of Aggregate Economic Variables:** National Income - Accounting Methods: Output, Income & Expenditure Methods, Price Indices: CPI, WPI & GDP Deflator, and Unemployment

Rate - Classical Model-Goods Market, Money Market and Relationship between Money Market and non-Money Assets Market, Labour Market, Aggregate Demand and Supply Functions, Ineffectiveness of Monetary Policy, Voluntary Unemployment, and Quantity; Theory of Money - **Keynesian Cross Model**-Unutilized Capacity and Horizontal Aggregate Supply Function, Goods Market: Consumption Function & Savings Function, Goods Market Clearing Condition, Stability and Inventory Adjustments, Expenditure and Tax Multipliers - **Investment Theory**-Investment Functions, Inventory Investment, Business Fixed Investment and Residential Investment.

**CO 3: Variable Price Keynesian Model** - Labour Market Disequilibrium - Aggregate Supply Function - Involuntary Unemployment - Effectiveness of Fiscal and Monetary Policies.

**CO 4: Balance of Payments Account & Exchange Rate Systems:** Current Account and its Sub-accounts - Capital Account - Exchange Rate - Fixed vs Flexible Exchange Rate System and Semi-floating Exchange Rate System - Mobility, and Fiscal and Monetary Policies under Fixed and Flexible Exchange Rate Systems

### TEXT BOOK

- 1.A.V. Ranganatha Chari, Macro Economics, Kalyani Publishers , 2002, 2<sup>nd</sup> Edition, New Delhi.
2. Dr.D.M. Mithani, Money, Banking and Public finance, Himalaya Publisher, 2008, Student Edition, Mumbai

### REFERENCE BOOKS

1. K.P.M. Sundaram, Money, Banking and International Trade, Sultan Chand, 2009, 7<sup>th</sup> Edition, New Delhi
2. Ruddar Dutt and Sundaram, Indian Economy, S.Chand & Company, 2010, 61<sup>st</sup> Edition, New Delhi
3. R. Dornbusch, S. Fisher and R. Startz, Macro Economics, Tata McGraw Hill, 2009, 9<sup>th</sup> Edition, New Delhi
4. Surjeet R. Thillon, Economics, Dhillon Group of Publisher, 2000, 1<sup>st</sup> Edition, New Delhi

Sl.No.	Course Code	Course title	Credits	L-T-P-S	CH
03	20UC00090	Ecology & Environment	2	2-0-0-0	2

### COURSE OUTCOMES:

CO No	CO
CO 1	Understand the importance of Environmental education and conservation of natural resources.
CO 2	Understand the importance of ecosystems and biodiversity.
CO 3	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.

### SYLLABUS:

The Multidisciplinary nature of Environmental Studies - Natural Resources- Forest resources - Mining its impact on environment - Water resources - Mineral resources-. Energy resources - Land resources- Soil erosion - Ecosystems - Biodiversity and its ConservationEnvironmental Pollution -

Soil waste management - Electronic waste management, biomedical waste management - Disaster management -.Environmental Legislation Environmental Impact Assessment Process.

**Text Book:**

1. AnubhaKaushik, C.P.Kaushik, “Environmental Studies” , New Age International, (2007).
2. Benny Joseph, “Environmental Studies”, Tata McGraw-Hill companies, New Delhi, (2009).

SN	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM1206 O	Financial Accounting	5	3-2-0-0	5

**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To understand the fundamentals of accounting for bills of exchange.	1	3
C2	To know about consignment and joint venture accounts and apply them to practical situations	3	3
C3	To have knowledge in accounting of non-trading concerns and apply them in the preparation of accounts of non-trading concerns	1	3
C4	To acquaint with accounting knowledge in partnership accounting and apply in preparation of partnership accounts	3	3

**SYLLABUS**

**CO 1: Accounting for Bills of Exchange:** Bills of exchange - Definition - Features of Bills of Exchange - Accounting entries for Trade Bills - Bills Retained with the Drawer - Bills Discounting in the Bank - Bills Sent for Collection - Endorsement of Bills - Bills retiring with rebate - Accommodation Bills - Accounting treatment for Accommodation Bills

**CO 2: Accounting for Consignment and Joint Venture:** Consignment - Features, Terms used - Proforma invoice - Account sale - Consignee Commission - Delcredere commission - Accounting treatment in the books of the Consignor and the Consignee - Valuation of Unsold Stock - Normal and Abnormal Loss - Invoice of goods at a price higher than the cost price. - Joint ventures - features - difference between joint venture and consignment, Accounting Procedure - Methods of keeping records for Joint venture accounts - Separate set of books and No separate set of method

**CO 3: Accounts of non-Trading Concerns:** Features of Non- Trading Concerns - Preparation of Receipts and Payments Accounts - Preparation of Income and Expenditure Account - Preparation of Balance sheet.

**Accounting for Partnership firms:** Meaning of Partnership - Features of Partnership -

Partnership Deed - Fixed and Fluctuating Capitals - Appropriation of Profits -  
**CO 4:** Admission of a Partner - Change in Profit Sharing Ratio - Treatment of Goodwill - Revaluation of Assets and Liabilities; Retirement of a Partner - Retirement cum Admission; Death of a Partner - Dissolution - meaning - Types - Accounting treatment; Insolvency of a Partner - Application of Garner vs. Murray case;

**RECOMMENDED TEXT BOOKS:**

1. S.P.Jain and K.L. Narang, Financial Accounting-II, Kalyani Publishers,2005, 2<sup>nd</sup> Edition, New Delhi
2. S.N.Maheswari & S.K. Maheswari, Financial Accounting, Vikas Publishing House, 2009, 4<sup>th</sup> Edition, New Delhi

**REFERENCE BOOKS:**

1. Mukerjee and Hanif, Modern Accountancy, Tata Mcgraw Hill co, 2009, 1st Edition, New Delhi
2. Mukerjee, Financial Accounting, Tata Mcgraw Hill co, 2008, 1st Edition, New Delhi
3. S.N.Maheswari& S.K Maheswari, Advanced Accountancy Volume - I, Vikas Publishing House, 2010, 9th Edition, New Delhi

SN	Course Code	Course title	Credits	L-T-P-S	CH
05	21CM1207 O	Banking Theory & Practice	3	3-0-0-0	3

**COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.	1	2
C2	To understand the Present banking system in India and apply for present conditions.	2	3
C3	To understand the Bank and customer relationship and borrowing and lending of money and apply to practical situations	3	3
C4	To have knowledge about Negotiable Instruments Act and apply real situations	3	3

**SYLLABUS:**

**CO 1: Origin of banks**-Evolution of Banking in India - Meaning -Definition of Bank-Features of Banking; Banking Regulation Act, 1949 - Role of Banks in Economic Development - Public sector banks-private sector banks- -Unit banking-Branch banking- Commercial Banks - Functions of commercial banks - Role of commercial Banks in a developing economy

**CO 2: Present Banking system in India:** Cooperative Banks - structure of cooperative banks-functions - Regional Rural Banks - establishment, objects & functions - Corporate banking - need & Importance - NABARD - Functions-achievements; RBI - Functions - monetary policy.

E - Banking - ATM Cards - Debit cards - Credit Cards - Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System.

**CO 3: Relationship between Banker and customer:** Definition of Banker & Customer - Banker & customer relationship - General Features and special features - Different types of accounts - Opening of an Account - Types of customers (Individuals, firms, HUF, Trusts, and Companies, Minor) - Importance of customer relations - Customer grievances and redressal - Ombudsman. -Principles of lending - Types of Borrowings - Precautions to be taken by a banker while lending money.

**CO 4:** Negotiable Instruments -Meaning - Characteristics - types - Promissory Note - Bills of Exchange, Cheque -Holder in Due Course - Crossing - Endorsement - Material Alteration - collecting banker- precautions to be taken by the collecting banker - Duties and responsibilities of collecting banker -Paying Banker -Role of paying banker - Rights & Duties of paying Banker - Statutory Protection to the paying banker - Dishonour of Cheques.

**TEXT BOOKS:**

1. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2010, 10<sup>th</sup> Edition, Mumbai.
2. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
3. Vijaya Ragavan Iyengar, Introduction to Banking, Excel Publications, 2009, 4<sup>th</sup> Edition, New Delhi.

**REFERENCE BOOKS:**

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice - Tanon
6. Banking Law, Theory and Practice - Sherlaker&Sherlaker
7. A Review of current Banking Theory and Practice - S. K. Basu
8. Barbara Casu, Introduction to Banking, Prentice Hall, 2010, 2<sup>nd</sup> Edition, New Delhi.
9. Dr. D.M.Mithani, Money, Banking and Public Finance, Himalaya Publishing House, 2004, 1<sup>st</sup> Edition, Mumbai.

**III SEMESTER**

SN	Course Code	Course title	Credits	L-T-P-S	CH
01	20UC2103 O	PROFESSIONAL COMMUNICATION SKILLS	2	2-0-0-0	2

**COURSE OUTCOMES:**

CO NO	Course Outcome (CO)	PO/PS O	Blooms Taxonomy Level (BTL)
CO1	Developing Vocabulary and Verbal Skills	PO12	2
CO2	Discovering different interpersonal skills to develop people skills	PO12	2
CO3	To enhance the problem-solving skills of the students through the concepts of Simple Equations, Ratio, Proportion & Variation, Percentages, Profit & Loss, Averages, Allegations, Simple & Compound Interest which will enable them to improve their problem solving abilities which in turn improve their programming skills.	PO5	2
CO4	Apply diagrammatic representation of the given data to find the possible outcomes in the topics of Deductions, Cubes, Venn Diagrams and Arrangements	PO2	2

Syllabus:

**COMPETENCY: 1**

Spotting Errors

Sentence Rearrangements 300 word list

Cloze Test

**COMPETENCY: 2**

SWOC-1

Self awareness Grooming

Portfolio Management

Group Discussion

**COMPETENCY: 3**

**Quantitative Aptitude:**

Simple Equations, Ratio Proportion & Variation Percentages

Profit & Loss Averages Allegations

Simple & Compound Interest

**COMPETENCY: 4**

**Reasoning**

Deductions Cubes

Venn Diagrams Linear arrangements Circular arrangements

Ordering and Sequencing Selections

**Reference Books:**

R1. Soft Skills by Dr. Alex S CHAND Publications R2. Objective English by Showarick Thrope, Pearson

R3. Quantitative Aptitude by R S Agarwal, S CHAND Publications. R4. Quantitative Aptitude by Abhijit Guha, Mc Graw Hills.

R5. Verbal and Non-Verbal Reasoning, R. S. Aggarwal, S Chand Publications.

R6. R S Agarwal, SChand, 'A modern approach to Logical reasoning' GL Barron's, McGraw Hills

**Web Links:**

[www.indiabix.com](http://www.indiabix.com)

[www.freshersworld.com](http://www.freshersworld.com) [www.managementparadise.com](http://www.managementparadise.com) [www.coolavenues.com](http://www.coolavenues.com)  
[www.indiaedu.com/entrance-exams/cat.../books.html](http://www.indiaedu.com/entrance-exams/cat.../books.html) [www.mycatprep.com](http://www.mycatprep.com)  
[www.bookboon.com](http://www.bookboon.com)

SN	Course Code	Course title	Credits	L-T-P-S	CH
02	20CM2108 0	Advanced Accounting	5	3-2-0-0	5

#### **COURSE OUTCOMES:**

CO No.	CO	PO	BTL
C1	To understand single entry system of accountancy and apply it to small size concerns	1	3
C2	To Acquaint with the accounting procedure of Royalties and apply it	2	3
C3	To Know about the procedure of Hire purchase and Installment system and apply to practical situations.	3	3
C4	To make Capable of dealing with insolvency and fire claims.	3	3

#### **SYLLABUS:**

**CO 1:** Single entry - Meaning - salient features - advantages - limitations - Statement of affairs Method - Conversion method - Calculation of Profit - Trading and profit and loss account and Balance sheet (Practical Problems)

**CO 2:** Royalties - Meaning - Explanation of various terms - Accounting treatment in the books of lessor and lessee - Strike period - Sub-lease (Practical Problems)

**CO 3:** Hire purchase and installment system - differences - Cash value - installment value - Calculation of Interest - different situations - Accounting treatment in the books of Vendor and Purchaser - Hire purchase trading account - Default and repossession (Practical Problems)

**CO 4:** Fire Insurance claims of stock - Memorandum Trading A/c - Average clause - Calculation of claims - Salvages stock (Practical Problems), Insolvency of an individual - Meaning - Insolvency Act 1902 - Statement of Affairs and deficiency Account - Preferential creditors - Missing information (Practical Problems)

#### **RECOMMENDED TEXTBOOKS:**

1.S.P. Jain and K.L. Narang, Financial Accounting -II, Kalyani Publishers,2005, 2<sup>nd</sup> Edition, New Delhi

2. S.N. Maheswari & S.K. Maheswari, Financial Accounting, Vikas Publishing House, 2009, 4<sup>th</sup> Edition, New Delhi

#### **REFERENCE BOOKS:**

1. Mukerjee and Hanif, Modern Accountancy, Tata Mcgraw Hill co, 2009, 1<sup>st</sup> Edition, New Delhi

2. Mukerjee, Financial Accounting, Tata Mc graw Hill co, 2008, 1<sup>st</sup> Edition, New Delhi

3. S.N.Maheswari & S.K Maheswari, Advanced Accountancy Volume - I, Vikas Publishing House, 2010, 9<sup>th</sup> Edition, New Delhi
4. Shukla & Grewal, Advanced Accounting, Sultan Chand
5. RL GUPTA & Radhaswamy, Advanced Accounting, Sultan chand.

SN	Course Code	Course title	Credits	L-T-P-S	CH
03	20CM2109 O	Fundamentals of Cost Accounting	5	3-2-0-0	5

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To Understand and apply the basics of cost accounting and accounting for materials.	1,3	3
C2	Acquaint with the purchase procedure of materials and control.	1,3	3
C3	Know about the labor cost methods and control and apply for factory calculations.	1,3	3
C4	To make capable of dealing with cost records.	1,3	3

#### Syllabus:

**CO 1: Introduction to Cost Accounting** -Nature and scope of Cost Accounting - Cost Accounting Vs. Financial Accounting - Advantages and limitations of cost accounting - Installation of costing systems - Cost concepts - Classifications of cost, preparation of cost sheet (including problems).

**CO 2: Accounting for Materials** -Meaning, objectives and significance of material cost control, purchase organization and procedure involved in purchase, evaluation of stock levels of - different levels of inventory, EOQ - concept assumptions and computation of EOQ, stores control- organization and methods of pricing issues FIFO, LIFO, average methods, base stock and standard cost, treatment of storage losses.

**CO 3: Accounting for Labour:** Meaning, objectives and significance of labour cost control departments involved in labour cost control, methods of time keeping and time booking - Accounting treatment of idle time and overtime wages, wage payment systems - time rate and piece rate, straight piece rate, Taylor's differential piece rate, Merrick's multiple piece rate, Gant's task and bonus plan, incentive plans need and importance - Halsey, Rowan, Emerson's premium plans, Group bonus scheme.

**CO 4: Accounting for Overheads:** Meaning, objectives and significance of overhead cost control, classification of overheads-nature, elements functions and behavioural-wise, primary, and secondary distribution of overheads, Redistribution of service department overheads to production departments, Absorption of overheads- meaning and labour rate, labour hour and machine hour rate methods of absorption, concepts of under and over absorption of overheads.

#### Reference Books:

1. Cost Accounting by PC Tulsian, Tata McGraw-Hill Publishing Company Ltd, New Delhi
2. Cost Accounting by Jain and Narang,

#### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- JawaharLal&SeemaSrivastava, Cost Accounting, TMH
- M.Y.Khan&P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala



- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- SatishInamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson

SN	Course Code	Course title	Credits	L-T-P-S	CH
03	20UC0007 O	Indian Heritage & Culture	2	2-0-0-0	2

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand the basic concepts of Indian heritage and culture	1	2
C2	To know about history and culture through ages	3	2
C3	To have knowledge about the advent of Islam in India	1	2
C4	To acquaint with Rise of the West and its impact on India	3	3

#### SYLLABUS

**Objective:** The objective of this Course is to familiarize the students about the basic concepts of the Indian Heritage and Culture

**CO 1:** Introduction-Concept of Culture-Culture and Civilization-General Characteristics of Indian Culture-Importance of Culture-Unity in Diversity

**CO 2:** History and Culture through the Ages - Fundamental Unity of Harappan and Vedic Culture - Jainism and Buddhism-Mauryan Period-Post-Mauryan Period-Gupta Period-Pallavas and Cholas

**CO 3:** Advent of Islam in India-Islam and Sufism-Islamic Art and Architecture-Bhakti Movement-Vijayanagar Period-Art and Architecture and Literature

**CO 4:** Rise of the West and its impact on India-Social and Religious reformers in the 18<sup>th</sup> and 19<sup>th</sup> centuries-Press and growth of modern Indian literature-Rise of Indian Cinema-Indian Independence

#### REFERENCE BOOKS:

2. Facets of Indian Culture- Spectrum Publications
3. Ancient India: National Council of Educational Research and Training
4. Medieval India: Part I & Part II: National Council of Educational Research and Training.
5. Modern India: National Council of Educational Research and Training.
6. An Advance History of India: R.C. Majumdar, H.C. Raychaudhuri&Kalikinkardatt: Macmillan India Ltd.
7. The Wonder that was India :A.L.Bhasham.

SN	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM2110 O	Management Accounting	5	3-2-0-0	5

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand the need of Management Accounting & Financial statement Analysis for applying day to day activities in business	1	3
C2	To have knowledge about the funds flow statement	2	3
C3	To know about the need of preparing cash flow statement	3	3
C4	To learn the basics of Ratio Analysis	1	3

#### SYLLABUS:

**CO 1: Management accounting:** meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting. Financial statement Analysis - comparative balance sheet - comparative income statement- common size statements- Trend analysis.

**CO 2: Funds Flow Statement:** Introduction - Meaning & concept of funds - Meaning & concepts of "flow of funds" - current & non- current assets. Meaning and definition of funds flow statement - Significance & importance of funds flow statement - limitations - Procedure for preparing Funds Flow Statement - Preparation of statement of changes in Working capital - statement of sources and application of funds.

**CO 3: Cash Flow Statement:** Introduction - meaning- classification of cash flows - cash flows from operations, investing activities, financing activities. Treatment of typical items - format of cash flow statement - comparison between cash flow statement and funds flow statement - uses and significance of cash flow statement - limitations of cash flow statement - procedure for preparing a cash flow statement - methods of preparing cash flow statements.

**CO 4: Financial statement analysis:** meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios - profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.

#### TEXT BOOKS:

1. Shashi K. Gupta, R.K.Sharma, Management Accounting, Kalyani Publishers
2. S. N. Maheswari, S.K. Maheswari, Accounting for Management, Vikas Publishers.

#### SUGGESTED READINGS:

- 1.J.K. Aggarwal, R.K.Aggarwal, M.L.Sharma - Accounting for Managerial Decisions - Ramesh Book Depot., Jaipur.
- 2.R.Kishore - Advance Management Accounting - Taxam allied Services Pvt. Ltd.
- 3.M.Y.Khan, P.K.Jain - Management Account - Tata Mcgraw Hill.
- 4.Morngren, Sundem, Stratton - Introduction to Management Accounting - Pearson Accounting
- 5.S.N.Mittal - Accounting & Financial Management - Shree Mahavir Book Depot, NaiSarak, New Delhi

SN	Course Code	Course title	Credits	L-T-P-S	CH
06	20CM2111 O	Business Law	3	3-0-0-0	3

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	to have knowledge of the appropriate legal issues	1	3
C2	test the general comprehension of elements of business laws.	2	3
C3	Understand fundamental legal terminology regarding contracts to apply in various situations	3	3
C4	understand essentials of a valid contract, sale of goods act, partnerships, agency and to apply it	3	3

### SYLLABUS:

**CO 1: Indian Contract Act 1872 - I:** Agreement and Contract - Definition and meaning - Essentials of a valid contract - Classification of contracts; Offer and Acceptance: Definition - Essentials of a valid offer and acceptance - communication and revocation of offer and acceptance; Consideration: Definition and importance - Essentials of valid consideration - the Doctrines of 'Stranger to Contract' and 'No Consideration No Contract' - Capacity to contract - special rules regarding minor's agreements; Consent: Free Consent - Flaw in Consent: Coercion - Undue influence - Fraud - Misrepresentation and Mistake. Discharge of a contract-Breach of a Contract - types - Remedies for Breach of a Contract.

**CO 2: Indian Partnership Act, 1932:** General Nature of Partnership - Kinds of Partners - Minor in a Partnership - Partnership Deed - Rights and Duties of Partners - Registration and Dissolution of a firm.

**Limited liability partnership Act 2008:** Meaning-Nature of Limited liability partnership - Registration of Limited liability partnership - designated partners-Liabilities of designated partner-Incorporation documents-contents in incorporation documents-Change of registered name-relationship of partners-cessation of partnership interest-Rules for dissolution and winding-up.

**CO 3: Sale of Goods Act 1930:** Contract of sale: Definition - features - definition of the term goods - types of goods - Rules of transfer of property in goods - Differences between sale and agreement to sell - Rights of an unpaid seller- Rights of buyers - Conditions and warranties - meaning and distinction - Express and Implied Conditions and Warranties - Sale by non-owners - Auction sale.

**CO 4: Consumer Protection Act, 1986:** Introduction: objective of the Act, definitions of complaint; consumer - consumer dispute, goods, services, etc. Objectives of Central Council and State Council - Consumer Dispute Redressal Agencies: composition and jurisdiction of district forum - State Commission and National Commission - Manner of Lodging a Complaint: procedure of complaint - Appeal.

### REFERENCE TEXTBOOKS:

1. Tulsian, P.C., Business LawTMH
2. Chandra P.R., Business Law, Galgotia
3. Mathur, Satish B., Business Law, TMH
4. Kapoor, N.D., Business Law, Sultan Chand
5. Gulshan, S.S., Business Law, Excel Books
6. Kapoor, N.D., Corporate Law, Sultan Chand
7. Sen & Mitra, Commercial Law including Company.

## SEMESTER IV

SN	Course Code	Course title	Credits	L-T-P-S	CH
01	20CM2212 O	Corporate Accounting	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand and apply issue and redemption of shares and debentures for company accounts.	1	3
C2	To have knowledge about final accounts of a company and apply the procedure.	2	3
C3	To gain knowledge in valuation of shares and goodwill and apply it in goodwill valuation.	3	3
C4	To acquaint knowledge and apply it in the incorporation of a company.	3	3

### SYLLABUS:

**CO 1: Introduction to Company Accounts and issue of shares:** Meaning and Characteristics of Company - Kinds of Companies - Incorporation of a Company Issue of Shares - Accounting Entries - Issue at par and at Premium - Forfeiture of Shares - Reissue of Forfeited Shares -practical problems.

**CO 2: Issue and redemption of debentures:** Debentures-meaning-types of debentures-distinction between debenture and shares-Issue of Debentures-treatment of discount on issue of debentures-redemption of debentures -practical problems.

**CO 3: Redemption of preference shares, issue of Bonus shares and Profits Prior to Incorporation:** Redemption of preference shares - Issue of bonus shares-Provisions of company's Act and SEBI guidelines. - Acquisition of business and profits prior to incorporation- Practical problems

**CO 4: Company final accounts:** Preparation of Final Accounts - Provisions relating to preparation of final accounts - Profit and loss account-computation of managerial remuneration- and balance sheet (with problems).Valuation of goodwill and shares: Valuation of goodwill - need and methods - normal profit method, super profit method - capitalization method - valuation of shares - need for valuation - methods of valuation - net assets method, yield method, fair value method - practical problems.

### TEXT BOOKS:

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2009, 6th Edition, New Delhi.

### REFERENCE BOOKS

1. SP Jain and Narang, Advanced Accounts, Kalyani Publishers. 2009 18th Edition, New Delhi.

2. V.K.Saxena, Advanced Accounting, Sultan Chand & Sons. 2008, 3rd Edition, New Delhi.

3. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol - 2, S. Chand Publishers, 2011, 15th Edition, New Delhi.

4. Mohamed Hanif, Amitabha Mukherjee, Advanced Accounting, Tata Mc graw Hill Company, 2009, 1st Edition, New Delhi..

SN	Course Code	Course title	Credits	L-T-P-S	CH
02	21CM2213 O	Advanced Cost Accounting	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To prepare Job cost sheet, contract accounts.	1,3	3
C2	Preparation of process accounts in processing industries	1,3	3
C3	Apply the Marginal costing techniques for decision making.	1,3	3
C4	Apply the standard costing to analyze the variance	1,3	3

### SYLLABUS

**Co 1: Costing systems:** Job Costing: Job cost cards, Collecting Direct Costs, Allocation of Overheads and its applications - Batch Costing: Features and Applications; Contract Costing: Features - Distinction between Job and Contract costing - Progress Payments - Retention Money - Escalation Clause - Contract Accounts; Accounting for Material - Accounting for Plant used in a contract - contract profit and Accounting entries -

**CO 2: Process Costing:** Features, Applications and Types of Process Costing, Process Loss, Abnormal Gains and Losses, Joint Products, By-Products and Accounting - Service costing - features and application

**CO 3: Marginal costing:** Meaning - Advantages - Limitations and Applications; Break-even-Analysis-Cost-Volume-Profit Analysis - P/V Ratio and its Significance -Margin of Safety- Absorption Costing: System of Profit Reporting and Stock Valuation - Difference between Marginal Costing and Absorption Costing -Income Measurement under Marginal Costing and Absorption Costing - Application of Marginal costing techniques for decision making like make or buy decision, shut down decision, product mix decision, sales mix decision, key factor or limiting factor.

**CO 4: Standard Costing:** Definition - Significance - and - Applications-Variety Types of Standards - Installation of Standard Costing System -for Material - Labour and Overhead - Variance Analysis for Materials Labour and Overheads and Accounting Treatment of Variances -Bench marking for Setting of Standards - Variance Reporting to Management

### REFERENCE BOOKS

1. S.P. Jain & K.L. Narang Cost and Management Accounting; Kalyani Publishers, 23, Daryaganz, New Delhi - 110002.
2. V.K.Saxena&C.D.Vashist: Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj, Newdelhi - 110002.
3. PC TULSIAN Cost accounting- McGraw-HillEducation(India)Ltd.B-4, Sector63, GautamBudhNagar, Noida-201301.

### SUGGESTED TEXT BOOKS:

- 1.M.N. Arora Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai - 400004.
- 2.S.N. Maheshwari - cost and Management Accounting; Sultan Chand & sons, 23, Daryaganj, New Delhi - 110002.
- 3.I.M. Pandey - Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida - 201301.
4. Ravi M.Kishore - Advanced Management Accounting; Taxmann's, Taxmann Publication(P) Ltd. 59/32, New Rohtak Road, New Delhi - 110005.
- 5.M.Y. Khan & P.K. Jain - theory and Problems of Management and Cost Accounting; Mc Graw-Hill Education(India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida - 201301.
- 6.Cost Accounting; Mc Graw - Hill Education (India) Ltd. B-4 Sector 63, Gautam Budh Nagar, Noida - 201301.
- 7.C.T. Horn green - Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi - 110092.
- 8.B.M. LallNigam & I.C. Jain - Cost Accounting Principles and Practice; Prentice Hall of India, M-97, Connaught Circus, New Delhi - 110001.

SN	Course Code	Course title	Credits	L-T-P-S	CH
03	20CM2214 O	Corporate & Allied Laws	4	4-0-0-0	4

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand and apply essentials of company, and legal formalities to incorporate a company in India.	1	3
C2	To impart basic knowledge in company management and legal procedure to conduct meetings.	2	3
C3	To apply need for Competition Act and foreign exchange transactions in India.	1	3
C4	To apply the need and objects of Information Technology Act in India.	3	3

### SYLLABUS:

**CO 1: The Companies Act-2013:** Definitions, essential characteristics or features of a company, Types of Companies; Chartered companies, Statutory companies, Registered companies under the Act, One Person Company (OPC) Company, Government company, Holding company, subsidiary company - Formation of Company: essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business; promoters - legal status, duties, liabilities, Memorandum of Association and Articles of Association, Prospectus, Doctrine of Ultra Vires and Indoor Management.

**CO 2: Competency II Company Management-**Board of Directors- disqualifications for appointment of Director, legal position; number of directorship ;removal of director, Resignation of Director, Powers of board of Directors; Duties of Directors, Position of Directors; Insider trading of securities, Appointment of Managing Director, Managerial remuneration, Meetings and Resolutions-Annual General Meeting, Extraordinary general meeting, Class meetings, Meetings of creditors and Debenture holders, Quorum for the meetings, Proxies, Resolution, Minutes of Proceedings; Winding up of Company - modes of winding up, Grounds for compulsory and voluntary winding up (as per Companies Act-2013).

**CO 3: Competition Act, 2002 and Foreign Exchange Management Act,1999 :**Introduction-definitions-Prohibition of Anti-Competitive Agreements-Prohibition of Abuse of Dominant position-Regulation of combinations-competition of commission of India-Enquiry into certain agreements and dominant position of enterprise and combinations. **Foreign Exchange Management Act, 1999:** Background, definitions, objects and extent of FEMA, reasons for enactment of FEMA, scope and features of FEMA, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties Adjudication and Appeal, Directorate of Enforcement.

**CO 4: Information Technology Act, 2000:** Introduction, Definitions, Digital signature and Electronic Signature-Electronic governance-Attribution, acknowledgement, and dispatch of electronic records-secure electronic records and secure digital signature - regulation of certifying authority-digital signature certificate-duties of subscriber-penalties and Adjudication-cyber Regulations Appellate Tribunal-offenses.

#### TEXT BOOKS:

1. Elements of Company Law, N D Kapoor, Sultan Chand& Sons
2. Company Law and Practice, Ratan Nolakha, Vikas Publishing

#### REFERENCES:

1. Business Law for Management, K R Buchandani, Himalaya Publishing House
2. Company Law (A Comprehensive Text Book on Companies Act, 2013), Dr. G.K. Kapoor& Sanjay Dhamija ,Taxmann's
3. Legal Aspects of Business ,Ravinder Kumar, Cengage Learning
4. Business and Corporate Law, P.Saravanel, S.R. Mohapatra, S Balakumar, Himalaya Publishing House
5. Legal systems in Business, P.Saravanel, S Sumathi, Himalaya Publishing House.

SN	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM2215 O	Financial Management	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	Know the basic of Financial Management and time value of money.	1	3
C2	Understand and apply the Long term investment decision making for business situations.	2	3
C3	Acquaint and apply with capital structure and cost of capital.	3	3
C4	Apply the inventory, receivables and cash management and dividend decisions.	3	3

### SYLLABUS:

**CO 1: Introduction to Financial Management:** Financial Management: Meaning, need and importance, Objectives, Scope and Functions of Financial Management - Profit maximization, wealth maximization, implications of wealth maximization - Financial decisions - Basic considerations - Liquidity vs. Profitability (Theory only). Time Value of Money: Valuation concept - Future value of a single cash flow - Multiple flows and annuity, Present value of single cash flow - Multiple flows and annuity (simple problems)

**CO 2: Capital Budgeting Decision:** Meaning, Need and significance of Capital Budgeting - Importance of Cash Inflows and Cash Outflows - Risk in Capital Budgeting - Simple Capital Budgeting Evaluation Techniques: Pay-back period (Need, importance, and computation), ARR (Need, importance and computation), NPV (Need, importance and computation) and IRR (Need, importance and computation). (Simple Problems).

**CO 3: Capital Structure and Cost of Capital:** **Capital structure:** Meaning, need and importance of Capital structure - Optimum capital structure- **Leverages:** Financial leverage - Operating leverage - Combined leverage, EBIT EPS Analysis (simple problems) - **Cost of Capital:** Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (Simple problems)

**CO 4: Working Capital Management:** An overview of Working Capital Management - Determinants of working Capital, Operating Cycle. Cash management, cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory).

**Dividend Decision** Meaning, need and significance of dividends - Types of dividends - Dividend Policy of corporations - Factors Influencing divided Policy - Dividend theories- Walter's model - Gordan's Model - MM Hypothesis (Theory only).

### RECOMMENDED TEXT BOOK(S):

1. I.M. Pandey, Financial Management, Vikas Publication House, 2010, 10<sup>th</sup> Edition, New Delhi.

### REFERENCE BOOKS:

1. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hills, 2004, 6<sup>th</sup> Edition, New Delhi.
2. M.Y.Khan&P.K.Jain, Financial Management - Text, Problem and Cases, Tata McGraw Hills 2008, 5<sup>th</sup> Edition, New Delhi.
3. James C Van Horne, Financial Management & Policy, Pearson Education, 2010, 12<sup>th</sup> Edition, New Delhi.
4. Brealey and Myers, Principles of Corporate Finance, McGraw Hill, 2007, 1<sup>st</sup> Edition, New Delhi.

SN	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM2216 O	Fundamentals of Income Tax	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	Know the basics of Income tax.	1	3
C2	Understand the treatment of Income from Agriculture.	2	3
C3	Have knowledge about Residential status and incidence of tax.	3	3
C4	Gain knowledge to compute Income under five heads.	3	3

### SYLLABUS

**CO 1:** Introduction: Meaning and terms used: Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, and Exempted Income - Fully exempted - Partially Exempted - Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax and residential status, Practical problems.

**CO 2:** Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income.

**CO 3:** Income from House Property: Annual Value, let out property, self-occupied properties, deductions, computation of house property income.

Income from Business: Depreciation and other permissible deductions, Disallowable expenses, income and expenses of illegal business, computation of Business income - Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Engineers.

**CO 4:** Capital gains: Meaning of Capital assets, types of capital assets, transfer, and cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, exemptions, computation of capital gains. - Income from other sources: Specific income, deductions, grossing-up, computation of income from other sources, practical problems.

### TEXT BOOKS:

1. Students' Guide to Income Tax, Ahaja and Gupta, Bharat Publications
2. Direct Taxes, Vinod K Singhanian, Taxmen Publication

### REFERENCE BOOKS:

1. Bhaghavathi Prasad, Law and Practice of Income tax, New Age International Publisher New Delhi.
2. Vinod K. Singhanian, Direct Taxes Law and Practices, Taxmann Publications, , New Delhi.
3. Government of India- Latest Income Tax Manual
4. Income Tax Act and Latest Finance Act.



SN	Course Code	Course title	Credits	L-T-P-S	CH
06	20UC00100	Universal Human Values & Professional Ethics	2	2-0-0-0	2

### COURSE OUTCOMES:

CO No:	CO	PO	BTL
CO1	Understand and identify the basic aspiration of human beings	8	2
CO2	Envisage the roadmap to fulfill the basic aspiration of human beings.	8	4
CO3	Analyze the profession and his role in this existence.	8	4

### SYLLABUS:

**CO 1: Introduction to Value Education:** Understanding Value Education, Self-exploration as the Process for Value Education, Continuous Happiness and Prosperity - The Basic Human Aspirations, Right Understanding, Relationship and Physical Facilities, Happiness and Prosperity - Current Scenario, Method to fulfill the Basic Human Aspirations.

**CO 2:Harmony in the Human Being:** Understanding the Human Being as Co-existence of Self ('I') and Body, Discriminating between the Needs of the Self and the Body, The Body as an Instrument of 'I', Understand Harmony in the Self ('I'), Harmony of the Self ('I') with the Body, Program to Ensure Sanyam and Svasthya.

**CO 3: Harmony in the Family and Society:** Harmony in the Family - the Basic Unit of Human Interaction, Values in Human-to-Human Relationships, 'Trust' - the Foundational Value in Relationships, 'Respect' - as the Right Evaluation, Understand Harmony in the Society, Vision for the Universal Human Order.

**Harmony in the Nature (Existence):** Understand Harmony in the Nature, Interconnectedness, Self-regulation and Mutual Fulfillment among the Four Orders of Nature, Realizing 'Existence is Co-existence' at All Levels, The Holistic Perception of Harmony in Existence.

**CO 4: Implications of the Right Understanding - a Look at Professional Ethics:** Natural Acceptance of Human Values, Definitiveness of (Ethical) Human Conduct, A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order, Competence in Professional Ethics, Holistic Technologies, Production Systems and Management Models - Typical Case Studies, Strategies for Transition towards Value-based Life and Profession.

### TEXT BOOK:

1. R R Gaur, R Sangal and G P Bagaria, "A Foundation Course in Human Values and Professional Ethics", 1<sup>st</sup> Ed, Excel Books.

## SEMESTER V

SN	Course Code	Course title	Credits	L-T-P-S	CH
01	20CM3117 O	Business Strategy	3	3-0-0-0	3

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	Understand and apply the Business strategy decisions	1	3
C2	Understand and apply the business policy and strategic management	2	3
C3	Know strategic analysis SWOT analysis and planning	3	3
C4	Apply the strategic implementation.	2	3

### SYLLABUS:

**Co 1: Introduction to business strategy:** The nature of strategy and strategic decisions - characteristics of strategic decisions - levels of strategy - vocabulary of strategy. Strategic management - the strategic position - strategic choices - strategy into action

**Co 2: Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

**Co 3: Strategic Analysis & Planning:** Situational Analysis - SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix.

Strategic Planning-Meaning, stages, alternatives, strategy formulation- Marketing strategy, Financial strategy, Production strategy, Logistics strategy, Human resource strategy-

**Co 4: Strategy Implementation and control:** Strategy Implementation and Control-Organizational structures; Establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioural-Challenges-Business Process Reengineering

### TEXT BOOKS:

1. Johnson, Scholes & Whittington, Exploring Corporate Strategy, Pearson, 2009, 7th Edition, New Delhi..

### REFERENCE BOOKS:

1. David Campbell, George Stonehouse, Business Strategy, Butterworth Heinemann Publications, 2007, 2<sup>nd</sup> Edition, New Delhi.

2. Besanko, Dranove, Shaley, Schaefer, The Economics of Strategy, Wiley, 2010 3<sup>rd</sup> Edition, New Delhi.,

SN	Course Code	Course title	Credits	L-T-P-S	CH
02	20CM3118 0	Advanced Corporate Accounting	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Understand the accounting procedure and apply it for amalgamation and absorption.	1	3
CO2	Have knowledge in holding companies.	2	3
CO3	Know about liquidation of a company.	3	3
CO4	Learn the final accounts of banking and insurance companies.	3	3

### SYLLABUS:

**CO 1:** Amalgamation, Absorption & Reconstruction - Amalgamation In the nature of merger and purchase - Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers. Internal Reconstruction - Accounting Treatment- Preparation of final statements after reconstruction. Recording of transactions relating to Internal reconstruction.

**CO 2:** Holding Company: The nature of holding companies - Legal requirements for a holding company - Schedule VI of the Companies Act and subsidiary companies - Preparation of consolidated balance sheet as per AS-21 - minority interest - cost of acquiring control or goodwill - capital reserve - preference share capital in subsidiary companies - debentures in subsidiary companies (including problems related to the single subsidiary company).

**CO 3:** Liquidation of companies: Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidators final statement of account, liquidators remuneration, list 'B' contributories (including problems).

**CO 4:** Accounts of Banking Companies: Meaning of Banking Company - Books and Registers to be maintained by banks - Slip system of posting - Accounting treatment of Rebate on bills discounted - ascertainment of non-performing assets - Classifications of advances - Legal provisions relating to Preparation of final accounts - Preparation of Final Accounts as per the existing Banking Regulation Act. Accounts of Insurance Companies: Life Insurance Companies -Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet. .

### TEXT BOOKS:

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2009, 6th Edition, New Delhi.

### REFERENCE BOOKS

1. SP Jain and Narang, Advanced Accounts, Kalyani Publishers. 2009 18th Edition, New Delhi.
2. V.K.Saxena, Advanced Accounting, Sultan Chand & Sons. 2008, 3rd Edition, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol - 2, S.Chand Publishers, 2011, 15th Edition, New Delhi.
4. Mohamed Hanif, Amitabha Mukherjee, Advanced Accounting, Tata Mc graw Hill Company, 2009, 1st Edition, New Delhi.

SN	Course Code	Course title	Credits	L-T-P-S	CH
03	20CM3119 O	Principles of Auditing	3	3-0-0-0	3

#### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Know and apply the basics of auditing and commencement of audit.	1	3
CO2	Understand and apply the qualifications of statutory auditor and audit planning.	2	3
CO3	Acquire and apply the knowledge in Internal check and vouching.	1	3
CO4	Learn about verification and valuation of assets and liabilities to apply business situations	3	3

#### SYLLABUS:

**CO 1:** Introduction to Auditing: Introduction - meaning- definition - advantages of auditing - objectives of audits - difference between accountancy and auditing - limitations of Audit-Basic principles of governing Audit - Audit Types -Meaning , Advantages & Disadvantages of Balance sheet Audit, interim Audit, Continuous Audit, Concurrent Audit, Annual Audit.

**CO 2:** Qualifications and appointment of an Auditor and Audit planning: - Auditor: Qualifications and disqualifications - Qualities - Appointment and Reappointment - Remuneration - Removal - Rights - Duties - Liabilities. Audit planning: - Engagement letter - Audit program -Audit note book - Audit papers - Audit work book- Audit of Companies and Partnership firm.

**CO 3:** Internal Check and Vouching: Meaning and objects of internal check - internal control-meaning definition-fundamental principles-internal check in relation to wages, cash sales, cash purchases -internal audit - meaning-importance - advantage and disadvantages.

Meaning -definition and importance of routine checking and vouching - voucher-types of vouchers - vouching of receipts & payments- vouching of cash sales -vouching of cash purchases -purchase of fixed assets

**CO 4:** Verification And Valuation Of Assets And Liabilities: Introduction-meaning of verification and valuation, difference between verification and valuation - verification and valuation of assets & liabilities-different methods of verification and valuation. Audit reports: Definition of audit report-essentials of a good audit report-contents of audit report-basic elements of audit report-audit report and audit certificate-various types of audit reports.

#### TEXT BOOKS:

- 1.Ravinder Kumar and Virender Sharma, Auditing Principles & Practice, PHI, New Delhi.
2. A Hand Book of Practical Auditing, BNTandon& Others, S. Chand Publications

#### REFERENCE BOOKS:

- 1.Kamal Gupta & Ashok Gupta, Fundamentals of Auditing, Tata McGraw hills, New Delhi.
- 2.S. Sundharabahu, S.Sudharsnam, and B.N. Tandon, A Hand Book of Practical Auditing, S.Chand, 2016 Edition, New Delhi.
3. R.G.Saxena, Practical Auditing, Himalaya Publications,2016 Edition, Mumbai.
4. Auditing by S.K. Basu&Aditya P. Tripathi, Pearson publication

SN	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM3120 O	Assessment of Direct Taxes	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	Acquaint with provisions of set off and carry forward of losses.	1	3
C2	Analysis of deductions under Sec 80.	2	3
C3	Understand and apply the taxable income of an individual.	1	3
C4	Know and apply taxable income of Firm and HUF.	2	3

### SYLLABUS:

**CO 1:** Clubbing of income - Transfer of income without transfer of asset, income of spouse, minor child - liability of a person in respect of income of others.

Set off and carry forward of losses and unabsorbed depreciation, inter source and inter head adjustment of losses - important provisions of set off and carry forward of losses. (Practical problems) - Deductions under section 80.

**CO 2:** Assessment of an individual - Income tax rates - tax deducted at source- surcharge - education cess -procedure for computing total income - treatment of income from Agriculture. (Practical problems)

**CO 3:** Assessment of Hindu undivided family - Meaning - schools of Hindu law - Computation of total income - tax rates. (Practical problems) Assessment of Partnership firms and partners, provisions of sec. 184 and sec 40 (b), computation of book profits- set off and carry forward of losses - computation of total income of firm and partners. (Practical problems)

**CO 4:** Income tax authorities - Procedure of assessment, form of tax returns - submission of tax returns and PAN-Appeals-penalties and prosecutions..

### TEXT BOOKS

1. Vinod K. Singhanian, Direct Taxes Law and Practices, Taxmann Publications, New Delhi.
2. Gaure & Narang, Elementary Income Tax, Kalyani Publishers, New Delhi.
3. Systematic approach to Income tax - Ahuja and Gupta, Bharat publication,
4. Clubbing of income - Transfer of income without transfer of asset, income of spouse, minor child - liability of a person in respect of income of others.

N	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM3121 O	Business Communication & Report writing	3	3-0-0-0	3

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
C1	To understand and apply the communication process to business	1	3
C2	To apply the communication dimensions to organization	2	3
C3	To apply the verbal and non-verbal communication to business situations	1	3
C4	To apply the reporting procedure to business communication	2	3

### SYLLABUS:

**CO 1: Introduction to Communication:** Genesis - Meaning and definition - features - importance - Basic Elements of Communication Process - Verbal and Non-Verbal Communication - Functions and types of communication - Business in Business communication - Importance.

**CO 2: Organizational Communication:** Communication dimensions in Organization - Formal and informal channels of communication - Networks - Communication structures - Barriers to communication - Techniques to improve communication - Role of Manager in effective Business Communication.

**CO 3: Non-Verbal and Verbal Communication:** Non-verbal communication - Intra and Interpersonal Communication - Process of Intra and Inter-personal variables on effective communication  
Verbal Communication: Oral and Written Communication - Types of Business Letters - Basic Principles, Style, and tone - Interview letters - appointment orders - Termination order - Business Enquiries - Orders - Regret - Conciliation of orders - Complaints and adjustments.

**CO 4: Report writing:** Definition and features of Business Reports - Formal Reports - Stages of Report writing - Report writing by individual - by committee - skills - Basic principles - Styles.

### TEXT BOOK:

1. Chaturvedi. P.D. Chaturvedi. M - Business Communication Concepts, Cases and applications - Pearson's Education.

### REFERENCE BOOK:

1. Kaul Asha - Effective Business Communication - PHI Learning Pvt. Ltd.

## VI SEMESTER

SN	Course Code	Course title	Credits	L-T-P-S	CH
01	20CM32220	Entrepreneurship & Development	3	3-0-0-0	3

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Understand and apply the entrepreneurial development perspective.	3, 5	3
CO2	Be able to create entrepreneurial venture for applying business planning process	3, 5	3
CO3	Understand and apply to Government entrepreneurship development	3, 5	3
CO4	To apply entrepreneurship development in different sectors.	3, 5	3

### SYLLABUS:

**CO 1: The entrepreneurial Development Perspective:** Concepts of Entrepreneurship Development; evolution of the concept of entrepreneur; drivers of entrepreneurship; attributes and characteristics of a successful entrepreneur; role of entrepreneur in Indian economy and developing economies with reference to self-employment development; entrepreneurial culture.

**CO 2: Creating Entrepreneurial Venture:** Business planning process; environmental analysis - search and scanning; identifying problems and opportunities; defining business idea; basic government procedures to be complied with. Estimating and financing funds-estimation of funds required, sourcing of funds role of commercial banks and schemes offered by various financial institutions, venture capital funding.

**CO 3: Government - Entrepreneurship Development:** Role of Central Government and State Government in promoting Entrepreneurship - introduction to various incentive, subsidies and grants - Export Oriented Units - fiscal and tax concessions available; role of following agencies in the Entrepreneurship Development - District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEBD).

**CO 4: Entrepreneurship development and growth:** Start up India, make in India, Digital India, the new initiatives taken by the governments, industry bodies and the role of venture capital. stages of entrepreneurship start up and role of incubators Women Entrepreneurship - Need - Growth of women Entrepreneurship - problems faced by Women Entrepreneurs - development of women Entrepreneurship - Rural Entrepreneurship - Entrepreneurship in sectors like Agriculture, Tourism, health care services, Transport and allied services.

### TEXT BOOKS:

1. Entrepreneurship, Robert D Hisrich, Michael P Peters and Dean A Shepherd, Tata McGraw hill.

### REFERENCE BOOKS:

1. Corporate entrepreneurship: Building the entrepreneurial organization, by Paul Burns published by Palgrave Macmillan.
2. Drucker F peter, 'Innovation and Entrepreneurship' 1985, Heinemann, London.
3. Entrepreneurship in The New Millennium, India Edition Doanld F Kuratko& Richard M Hodgeth - Sourth-Wester, Cengage Learning.
4. Entrepreneurship: New Venture Creation - David H. Holt, PHI.

SN	Course Code	Course title	Credits	L-T-P-S	CH
02	20CM32230	Accounting & Reporting Standards	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Understand the accounting standards and its application.	1,7	3
CO2	Have knowledge in International Accounting standards.	1,7	3
CO3	Know about the corporate financial reporting.	1,7	3
CO4	Learn the developments in financial reporting.	1,7	3

### SYLLABUS:

**CO 1: Accounting Standards:** Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications. AS 4 : Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003), AS 12: Accounting for Government Grants, AS 16: Borrowing Costs, AS 19: Leases, AS 20: Earnings Per Share, AS 26: Intangible Assets, AS 29: Provisions, Contingent Liabilities and Contingent Assets.

**CO 2: Overview of International Accounting Standards (IAS):** International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), International Accounting Standard Board (IASB), structure of IASB, Worldwide accounting diversity, Factors leading to diversity, Harmonization of accounting standards, need for harmonization, - Understanding of US GAAP - Applications of IFRS and US GAAP Significant differences between US GAAP and Indian GAAP, US GAAP & IFRS, IFRS and Indian Accounting Standards.

**CO 3: Corporate Financial Reporting:** Corporate Financial Reporting - Issues and problems with special reference to published financial statements.

**Financial Reporting:** Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock, and commodity market intermediaries - Meaning, recognition, derecognition and offset, compound financial instruments - Measurement of financial instruments - Hedge accounting - Disclosures.

**CO 4: Developments in Financial Reporting:** Value Added Statement - Economic Value Added, Market Value Added, Shareholders' Value Added - Human Resource Reporting - Inflation Accounting.

### TEXT BOOK:

1. Financial Reporting by PC Tulsian and Bharat Tulasian, S Chand publications.

### REFERENCE BOOKS:

1. Vijay Kumar, Accounting Standards, Asia Law House, 2011, 10<sup>th</sup> Edition, New Delhi.
2. D. S. Rawat, Taxman's Students' Guide to Accounting Standards, Taxman Publications, 2011, 18<sup>th</sup> Edition, New Delhi..
3. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications, 2011, 12<sup>th</sup> Edition, New Delhi.
5. M.C. Shukla and T.S. Grewal, Advanced Accountancy Vol - 2, New Delhi, S. Chand and Co. 2011, 15<sup>th</sup> Edition, New Delhi.
6. D. G. Sharma and Srinivasan Anand, G, Taxman's Accounting Standards, Taxman Publications, 2010, 7<sup>th</sup> Edition, New Delhi.



SN	Course Code	Course title	Credits	L-T-P-S	CH
03	20CM32240	Goods & Services Tax	5	3-2-0-0	5

### COURSE OUTCOMES:

CO No.	CO	PO	BTL
CO1	Understand the basics of GST and apply them for tax filing	1	3
CO2	Have knowledge on levy and collection of GST practically by business concerns	2	3
CO3	Gain knowledge on value of taxable supply and apply them to calculate tax.	1	3
CO4	Acquaint with assessments under GST law and apply them daily activities.	2	3

### SYLLABUS:

**CO 1:** Concept and features of Indirect taxes, differences between direct taxes and indirect taxes, concept of GST, definitions: Adjudicating authority, agent, business, goods, place of business, Input tax credit, nature and scope of GST, emergence of GST law in India, models of GST-CGST, SGST-IGST, indirect taxes those will be subsumed in GST law, merits and demerits of GST, seamless flow of credit under GST law.

**CO 2:** Levy and collection of CGST, Composition Levy, Levy and collection of IGST, taxable person, exemption from taxes-power to grant exemption from tax-payment of tax, interest and other amounts-interest on delayed payment of tax, returns under GST, Taxation of services, remission of tax, adjustment and refund of GST, Reverse Charge mechanism.

**CO 3:** Time and value of supply-time of supply of goods-time of supply of services-value of taxable supply-registration under GST law, persons liable to registration, persons not liable to registration, procedure for registration.

**CO 4:** Assessment, types of assessment under GST law-self assessment, provisional assessment, scrutiny of returns-. Assessment of non-filers of returns, assessment of unregistered persons. Powers of officers under GST law-power of inspection, search and seizure, power to arrest, power to summon, access to business process.

### TEXT BOOKS:

1. Basics of Goods and Service Tax by Nitya associates-Tax man publications, August 2016 addition.
2. All about GST(a complete guide to GST law) by V.S.Datey, Taxmann publications, August 2016 addition.

### REFERENCE BOOKS:

1. Hand book on Goods & Services Tax-PushpendraSisodia, Bharath Publications.
2. Taxman, Basis of GST
3. Taxman, GST Made Easy
4. Handbook of GST in India - Rakesh Garg, Sandeep Garg - Bloomsbury India Professional.

SN	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM32510	Strategic Financial Management	5	3-2-0-0	5

### COURSE OUTCOMES:

CO#	Course Outcome	PO/PSO	BTL
CO1	Know the strategic financial management and apply it for business planning	1	3
CO2	Understand the valuation of securities and apply in assessment of securities.	2	3
CO3	Acquaint with future mergers and acquisitions.	3	3
CO4	Understand designing corporate restructuring programme (CRP).	3	3

### SYLLABUS:

**CO 1: Introduction to strategic financial management** - Objective and importance of strategic financial management-conceptual framework-the nature and scope of financial strategy-modern finance theory-evaluation of costs and benefits-models for strategic financial management.

Business valuation methods - dividend yield method - earnings yield method - earnings ratio method - ROI valuation method - Capital Asset Pricing Model - Dividend growth valuation model (problems).

**CO 2: Valuation of securities:** Approaches to corporate valuation, valuation of equities including cash flow, dividends, and earnings approach - valuation of debts - valuation of convertibles and derivatives. Black Sholes Model valuation for mergers and acquisitions.

**CO 3: Financial restructuring:** Concept of financial restructuring-mergers and acquisitions - forms and motives of mergers and acquisitions - methods of payment in M&A (problems)-Formulation of mergers and acquisition strategy - regulations of M & A in India - Divestitures - Leveraged buy-out - leveraged recapitalization-spinoffs-carve outs.

**CO 4: Corporate restructuring** - Introduction - nature of corporate restructuring - motives for corporate restructuring - dimensions of corporate restructuring - designing corporate restructuring programme (CRP) - problems in implementing CRP - techniques of corporate restructuring-**Sources of Finance** - Bench marking practices - innovative sources of finance - funding strategies - financial re-organization - sources of value generation through Leveraged buy outs (LBO), international sources of financing - Global Depository Receipt (GDR), American Depository Receipt (ADR).

### TEXT BOOKS:

1. Alan Hill: R.A. Hill and Venus Publishing, ISBN 978-87-7061-426-9
2. Prasanna Chandra, Financial Management Theory and practice, Tata McGraw Hill.2.Prasanna

## REFERENCE BOOKS:

1. IM Pandey: 'Financial management' Vikas Publishing House Pvt Limited
2. Brigham & Houston : 'Fundamentals of financial management'.
3. R.M.Srivastava, 'Financial Management', Pragathi Prakashan, Meerut.

SN	Course Code	Course title	Credits	L-T-P-S	CH
04	20CM32520	Security Analysis & Portfolio Management (SAPM)	5	3-2-0-0	5

## COURSE OUTCOMES:

CO	Course Outcome	PO/PSO	BTL
CO1	To understand basics of process of investment, recent developments in stock market and apply them for buying and selling of securities,	1	3
CO2	To understand security analysis and apply it for stock market transactions	2	3
CO3	To understand and apply the portfolio analysis, measurement of portfolio risk and return in assessment of securities.	3	3
CO4	To understand and apply the portfolio selection and portfolio revision process in securities buying and selling.	3	3

## SYLLABUS:

**CO 1: Investment:** Nature of Investment Objectives-Process of Investment- Investment Environment- Securities Trading- Recent Developments in the Indian Stock Market. Concept of Risk and Return- Risk Return Trade-off-Components of Investment Risk - Measurement of Risk and Return -Calculation of Expected Return and Risk

**CO 2: Security Analysis:** Fundamental analysis- Economy analysis- Industry analysis- Company analysis. Security Analysis: Technical Analysis: Tools and Methods of Technical Analysis- Dow Theory-Illiot Wave theory- Moving Averages- Breadth of Market Momentum- Technical Indicators.

**CO 3: Introduction to Portfolio Management:** Portfolio Analysis- Risk and Investor Preferences- Measurement of Portfolio Risk and Return- Diversification of Risk.

**CO 4: Portfolio Selection:** Traditional Portfolio Selection - Markowitz Portfolio Model- Sharpe Single Index Model- Portfolio of Two and Three Securities. Portfolio Performance Evaluation: Methods of Performance Evaluation- Sharpe's, Treynor's and Jensen's Measure for Portfolios Performance- FAMA's Decomposition. Portfolio Revision Strategies- Formula Plans- Corporate Portfolio Management in India.

## TEXT BOOKS:

1. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing House, 2009, 3rd Edition, New Delhi., New Delhi.
2. Kevin, Security analysis and Portfolio Management, PHI, 2010, 2nd Edition, New Delhi.,

## REFERENCE BOOKS:

1. Bhalla. V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, 2010, 7th Edition, New Delhi.

2.Ranganathan, M. & Madhumathi, R., Investment Analysis and Portfolio Management, Pearson Education, 2007, 2 Edition, New Delhi.

3.Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, 2009, 1st Edition, New Delhi.

SN	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM32610	Corporate Tax Planning & Management (CTPM)	5	3-2-0-0	5

#### COURSE OUTCOMES:

CO#	Course Outcome	PO/PSO	BTL
CO1	Know the basic of tax planning, avoidance, evasion and management and apply them to practical situations.	1	3
CO2	Understand Planning of Direct taxes to apply in filing returns.	2	3
CO3	Acquaint with management of Direct taxes to apply the business assessee.	1	3
CO4	Understand deduction of tax at source - advance payment of tax to apply in computing total income.	3	3

#### SYLLABUS:

**CO 1: Introduction to tax planning:** Meaning of Tax Planning, tax evasion & tax avoidance- importance of tax planning-steps in tax planning.

**CO 2: Tax planning for companies;** Tax planning for companies by following exemptions and deductions, set off and carry forward of losses, tax planning for depreciation and tax planning for Mergers and acquisitions.

**CO 3: Tax management for Direct Taxes:** Meaning, follow-up of time schedules of assessments-penalties & prosecutions-maintenance of books, records, returns under e-filing system-control of tax planning activities.

**CO 4: Advance payment of tax -** tax deduction at source income liable for advance tax - due dates of payment of advance tax - advance tax liability under different situation - interest payable - deduction of tax at source - tax collected at source - deduction of tax from salary, interest on securities, dividends, casual incomes and capital gains(practical problems)refund of excess payments, time limit, set off of refund against tax payable - interest on delayed payment - tax clearance certificate - Pradhan Mantri Garib kalyan yojana 2016.

#### TEXT BOOK:

1. Vinod K. Singhania, Direct Tax Planning and Management, Taxman's publication, New Delhi.
2. Ahuja andGuptha, Simplified approach to tax planning and management, Bharat publications.

#### REFERENCE BOOKS:

1. V.K.Singhania, Direct taxes, Taxman's publication, New Delhi.
2. GirishAhuja, Direct Taxes, Bharath Publications.
3. Nabhi, Tax planning and management, Jain publications, New Delhi.

SN	Course Code	Course title	Credits	L-T-P-S	CH
05	20CM32620	Corporate restructuring	5	3-2-0-0	5

### COURSE OUTCOMES:

CO	Course Outcome	PO/PSO	BTL
CO1	Understand and apply the basics of mergers and acquisitions.	1	3
CO2	Have knowledge in legal framework of mergers & acquisitions to apply in various situations.	2	3
CO3	Know about corporate takeovers and to apply practically.	3	3
CO4	Learn the corporate restructuring and valuations in mergers to apply them.	3	3

### SYLLABUS:

**CO 1:** Introduction-Meaning of mergers and acquisition, categories, purposes-Process of mergers and acquisition - Identification and valuation of the target, acquisition through negotiation, due diligence, post - merger integration.

**CO 2: Legal Framework** - Legal and regulatory requirements-Merger and Acquisition agreement-Reverse merger Potential adverse competitive effects of mergers.

**CO 3: Corporate Takeovers:** Motivations, Co-insurance effect, Cross-border takeovers, Forms of takeovers, Takeover defense - Going Private and Other Control Transactions: Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures

**Corporate Restructuring:** Refinancing and rescue financing, reorganizations of debtors and creditors, Sale of assets, targeted stock offerings, downsizing and layoff programmes, negotiated wage give-backs, employee buyouts.

**CO 4: Valuation in Mergers and Acquisitions:** Assets and Cash Flows - strengths and weaknesses of various valuation method-Recognition of interest of various stakeholders-Selection of appropriate cost of capital for valuation-Synergistic benefits- Forms of Consideration and terms of acquisitions-Post merger integration process- Implications of regulations for business combinations-Types of exit strategies and their implications- Shareholder Value Analysis-Exchange Ratio- Bases used for Computation.

**RECOMMENDED TEXT BOOKS:**

1. Dr. Prasanna Chandra, Financial Management, TATA Mc. Grwal
2. Dr. I.M.Pandey, Financial Management
3. Dr. S.N.Maheswari, Financial Management, Sultan Chand Publications.