



MANIPAL UNIVERSITY
JAIPUR

SCHOOL OF BUSINESS AND COMMERCE

CURRICULUM

B.COM. (Hons.) Accounting

**THREE YEAR FULL TIME UNDERGRADUATE
PROGRAM (2019-22)**

B.Com (Hons.in Accounting) 2019-2022

Year	FIRST SEMESTER						SECOND SEMESTER					
	Sub. Code	Subject Name	L	T	P	C	Sub. Code	Subject Name	L	T	P	C
I	BH1101	Financial Accounting – I (F1& F3)	4	1	0	5	BH1201	Cost Accounting - I (F2)	3	1	0	4
	BH1102	Principles of Business Management	3	0	0	3	BH1202	Financial Accounting – II	4	1	0	5
	BH1103	Business Organization (F1)	3	0	0	3	BH1203	Economic Analysis – II	4	0	0	4
	BH1104	Business Laws (F4)	4	0	0	4	BH1204	Business Communication- I	3	0	0	3
	BH1105	Economic Analysis – I	3	0	0	3	BH1205	Fundamentals of Entrepreneurship & Innovation	3	0	0	3
	LN1106	Communicative English	2	0	0	2	BH1230	IT & Accounting Lab Based	1	0	4	3
	CY1003	Environmental Science	3	0	0	3	BH1270	Term Paper	0	0	4	2
			22	1	0	23			18	2	8	24
Total Contact Hours (L + T + P)			23			Total Contact Hours (L + T + P)			28			
II	THIRD SEMESTER						FOURTH SEMESTER					
	BH2101	Corporate Accounting	3	1	0	4	BH2201	Advanced Corporate Accounting	3	1	0	4
	BH2102	Auditing (F 8)	3	0	0	3	BH2202	Financial Reporting (F 7)	3	1	0	4
	BH2103	Cost Accounting – II (F 5)	3	1	0	4	BH2203	Management Accounting (F 2 & F 5)	3	1	0	4
	BH2104	Corporate Laws (F 4)	3	0	0	3	BH2204	Financial Management (F 9)	3	1	0	4
	BH2105	Income Tax Law & Practice (F6)	4	1	0	5	BH2205	Indirect Taxes (F 6)	3	1	0	4
	BH2106	Financial Market Operations	3	0	0	3	BH2206	Business Statistics	3	1	0	4
BH2107	Fundamentals of Mathematics & Statistics	2	1	0	3	*****	Open Elective		0	0		
			21	4	0	25			18	6	0	24
Total Contact Hours (L + T + P)			25			Total Contact Hours (L + T + P) + OE			24+ 3 = 27			
III	FIFTH SEMESTER						SIXTH SEMESTER					
	BH3101	Corporate Reporting (P 2)	3	1	0	4	BH3201	Advanced Accounting	3	1	0	4
	BH3102	Business Analysis (P 3)	3	0	0	3	BH3202	Management Information System	3	0	0	3
	BH3103	Business Research Methods	3	0	0	3	BH3270	Project Report – Viva Voce	0	0	8	4
	BH3104	Corporate Tax Law & Practice	3	0	0	3	Discipline specific Elective Courses: Any Four Courses from the followings:-			4 x 4 =16		
BH3105	Value, Ethics & Governance (P 1)	3	0	0	3	BH32XX	Program Elective – I	4	0	0	4	

BH3106	Business Communication - II	0	0	4	2	BH32XX	Program Elective – II	4	0	0	4	
BH3170	Summer Training Report	0	0	8	4	BH32XX	Program Elective – III	4	0	0	4	
						BH32XX	Program Elective – IV	4	0	0	4	
		15	1	12	22			22	1	8	27	
Total Contact Hours (L + T + P)		28				Total Contact Hours (L + T + P)				31		

Total Credits= 23+24+ 25+ 24+ 22+ 27= 145 + 3 (OE) = 148

Note: For students opting ACCA, minimum two courses from course code P4, P5, P6 & P7 has to be opted.

List of Discipline Specific Electives (DSE) for Semester VI

BH3240	Advanced Financial Management (P4)	4	-	-	4
BH3241	Advanced Performance Management (P5)	4		-	4
BH3242	Advanced Taxation (P 6)	4		-	4
BH3243	Advanced Audit & Assurance (P 7)	4	-	-	4
BH3244	Principles of Marketing	4	-	-	4
BH3245	E- Commerce	4	-	-	4
BH3246	Banking & Insurance	4	-	-	4
BH3247	Operation Research	4	-	-	4
BH3248	Computerized Accounting (Lab Based)	1	1	4	4
BH3249	International Financial Management	4	-	0	4
BH3250	Business Analytics	2	-	4	4

COURSES OF STUDY
B.COM. (Hons.) Accounting

SEMESTER – I

Code: BH1101

FINANCIAL ACCOUNTING - I

[4 1 0 5]

Objectives:

To acquaint the students with the basic concepts of Financial Accounting.

To develop necessary skills among the students to combine accounting with analysis.

Conceptual and Regulatory Framework - Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards. **Accounting Systems** - Meaning, Features, Objectives, Process of Accounting; Book-keeping and accounting, Types of Accounts, Double entry system, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS. **Recording of Accounting Transactions** - Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book, Ledger, Trial balance and Rectification of errors. **Preparation of Final Accounts** – Trading account, profit and loss and balance sheet, statement of change in equity and manufacturing accounts. **Depreciation accounting:** Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects. **Accounting for non-profit organizations and professionals:** Income and Expenditure Accounting, Receipt and payment Account. **Account for Inventories** – meaning, methods of inventory measurement (LIFO, FIFO, Average Cost and Weighted Average Cost method). **Bank reconciliation statement:** Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation.

Text / Suggested Books:

1. CIMA Official Text.
2. Grewal T. S., Double Entry Book Keeping System, Tata McGraw Hill Publication, New Delhi, 2013.
3. R. Narayanswami, Financial Accounting: A Managerial Perspective, PHI Learning, 2013.
4. Bal R K & Ashutosh D, "Financial Accounting for Professional Students, S. Chand & Co. New Delhi, 2011.

5. Maheshwari S.N.; Financial Accounting, Vikas Public House Pvt. Ltd, New Delhi, 2013.
6. Shah P; Financial Accounting for Management, Oxford University Press, 2011.

Code: BH1102

PRINCIPLES OF BUSINESS MANAGEMENT

[3 0 0 3]

Objective:

The objective of this course is to familiarize the student with basic management concepts and processes in the organisation.

Contents: Management: Concept, Scope of Management, Levels of Management, Managerial Skills, Roles of a Manager, **Evolution of Management Thoughts:** Classical Approach- scientific management, Administrative Management and Bureaucracy. Neo-Classical Approach- Human relations movement and Behavioural approach. Modern Approach- Quantitative approach, Systems approach and Contingency approach. **Forms of organization** – Sole Proprietorship, Partnership, Co-operative Organization and Company.

Functions of Management: Planning: Concept, Importance, Strategies, Planning Premises; Decision making, Management by Objectives (MBO), Process of Planning. **Organizing:** Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Centralization and Decentralization. **Staffing:** Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal. **Directing:** Concept, Importance, *Motivation:* Concept, Importance, Maslow's Need Hierarchy theory, *Leadership-* Concept, Characteristics of Leadership, and Leadership styles, *Communication-* Types, Process and Barriers of Communication. **Coordinating:** Definition, Characteristics, Principles and Techniques of Coordination. **Controlling:** Concept, Importance and Process of Controlling.

Text / Reference Books:

1. Stephen P. Robbins, Mary Coulter, David De Cenzo: *Fundamentals of Management*, Ninth Edition, Pearson Education India, 2016.
2. Mitra, J.K.: *Principles of Management*, Oxford Publication, 2017.
3. Koontz, H.: *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Bhushan, Y.K.: *Fundamentals of Business Organization and Management*, Sultan Chand & Sons, 9th Edition, 2014.
5. Tripathi P. Chandra: *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. Koontz, H.: *Principles of Management*, Tata McGraw Hill Education, 2004.

Code: BH1103

BUSINESS ORGANIZATION

[3 0 0 3]

Objective:-

The objective of this course is to familiarize the students with the basic concept related to Business Organization. It deals with the evolution and development of process & structure of Business organization.

Contents:

The business organization, its stakeholders and the external environment, The formation and constitution of business organizations, The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors, Business organizational structure, functions and governance, The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business, Leading and managing individuals and teams, Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Personal effectiveness and communication, Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics, Ethical conflicts and dilemmas.

Text / Suggested Books:

1. M.C. Shukla, "Business Organization & Management" S. Chand (G/L) & Company Ltd, December 2016
2. Neeru Vasishth, "Business Organization & Management", Taxmann Publications Private Limited, July 2017.
3. Vijay Kumar Kaul, "Business Organization & Management", Pearson Education, January 2018.
4. P. C. Tulsian, Vishal Pandey, "Business Organization & Management", Pearson Education India, September 2016.

Code: BH1104

BUSINESS LAWS

[4 0 0 4]

Objective:

To be able to analyse and apply various provisions of the Various Business Laws in Practical situation.

Contents:

Essential elements of legal systems: - Business, political and legal systems, International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, International business transactions, **Business Laws:** Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India. **Indian Contract Act 1872:** Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law, **The Sale of Goods Act, 1930:** Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non Owners, Right of contract seller. Obligations of the seller and buyer, and provisions common to both. Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Transportation and payment of international business transactions, Transportation documents and means of payment, **The Consumer Protection Act, 1986:** Salient feature, Definition of consumer; Grievance redressal machinery. **Partnership laws**

including Limited Liability Partnership (LLP). Insolvency law: - Insolvency and administration.

Text / Suggested Books:

1. P.M. Rao “Mercantile Law for CPT Course, PHI Learning. (2011).
2. P.CTulsian “Mercantile Law for CPT Course”, Tata McGraw Hill Publication
3. Kapoor N.D.; Elements of Mercantile Law, S. Chand, New Delhi.
4. Kuchal M.C, Business Law, Vikas Publishing House, New Delhi.

Code: BH1105

ECONOMIC ANALYSIS – I

[3 0 0 3]

Objectives:

To facilitate the students to understand the various principles involved and problems encountered in making economic decisions in Business & Management.

To develop the skills & Interest of the students with better comprehension of the real business related economic problems.

Contents:

Economics: Concepts, Differences between micro-economics and macro-economics, Some fundamental concepts defined: value, utility, cost, price, income, capital, investment and factors of production. **Concept of Utility:** Cardinal and Ordinal, Marginal Average and Total Utility concepts. **Theory of Demand:** elasticity, indifference curves, income consumption curve and cost consumption curve, expansion path. **Theory of Supply:** Marginal Average and Total Cost concepts. Consumer and Producer Equilibrium. **Elementary theory of markets:** Perfect Competition, Pure Monopoly, Monopolistic Competition and Oligopoly.

Text / Suggested Books:

1. R G Lipsey: Textbook of Positive Economics, Weidenfeld & Nicolson.
2. P A Samuelson & William D Nordhaus: Economics, Irwin McGraw Hill.
3. Sundaram and Vaish: Principles of Economics, Ratan Prakashan Mandir.

Code: LN1106

COMMUNICATIVE ENGLISH

[2 0 0 2]

Introduction to the Course:

This course is offered by Department of Languages as a common course to the students of Semester-I of non-Engineering disciplines. The course offers an in-depth knowledge of language as an important branch of English language studies. It covers basic concepts such as role of communication, word formation, English Grammar, comprehension, composition. It also focuses on the enhancement of the LSRW skills.

Course Objectives:

1. Enhance the learner’s communication skills by giving adequate exposure to LSRW skills
2. Recognize and overcome learner’s shortcomings in pronunciation and grammar
3. Enrich the vocabulary with advanced readings
4. Impart better writing skills by sensitizing the learners to the dynamics of effective writing
5. Build up learners’ confidence in oral and interpersonal communication specially focusing on interviews

Pedagogy:

Teaching methods would incorporate active learning strategies to make students understand different concepts and exhibit learning through discussions, illustrations, and participation in various classroom activities.

Methods of Instruction:

1. Lectures/presentations/documentaries
2. Peer feedback and evaluation
3. Group discussions
4. Written assignments

Learning Outcomes:

By the end of this course, students will be able to:

1. Understand the fundamental principles of effective communication and presentation skills
2. Develop critical and creative thinking abilities for communicative competence
3. Display enhanced competence in oral and written communication
4. Improve ideas with precision and coherence in LSRW skills
5. Recognize the importance of grammar in written communication

Course Outline:

Communication- Definition, Process, Types, Flow, Modes, Barriers; Types of Sentences; Modal Auxiliaries; Tenses and its Usage; Voice; Reported Speech; Articles; Subject-Verb Agreement; Spotting Errors; Synonyms and Antonyms; One Word Substitution; Reading Comprehension; Précis Writing; Essay Writing; Formal Letter Writing; Email Etiquettes; Résumé & Curriculum Vitae; Statement of Purpose; Presentations

Reference Books:

1. *Collins English Usage*. Harpers Collins, 2012.
2. Hobson, Archie Ed. *The Oxford Dictionary of Difficult Words*. Oxford, 2004.
3. Jones, Daniel. *English Pronouncing Dictionary*. ELBS, 2011.
4. Krishnaswamy, N. *Modern English: A Book of Grammar Usage and Composition*, Macmillan India, 2015.
5. *Longman Dictionary of Contemporary English*. Pearson, 2008.
6. McCarthy, M. *English Idioms in Use*. Cambridge UP, 2002.
7. Mishra, S. and C. Muralikrishna. *Communication Skills for Engineers*. Pearson, 2004.
8. *Oxford Dictionary of English*. Oxford UP, 2012.
9. Turton, N. D. and J.B. Heaton. *Longman Dictionary of Common Errors*. Pearson, 2004.

CY1003**ENVIRONMENTAL SCIENCE****[3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development; **Ecosystems:** Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples; **Natural Resources (Renewable and Non-renewable Resources):** Land resources and land use change, Land degradation, soil erosion and desertification, deforestation; **Water:** Use and over-exploitation, floods, droughts, conflicts; **Energy resources:** Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies; **Biodiversity and Conservation:** Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services; **Environmental Pollution:** Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid

waste management, case studies; **Environmental Policies and Practices:** Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context; **Human Communities and the Environment:** Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies; **Field Work** and visit.

References:

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Text book of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.
4. R. Carson, *Silent Spring*, Houghton Mifflin Harcourt, 2002.
5. M. Gadgil & R. Guha, *This Fissured Land: An Ecological History of India*, University of California Press, 1993.
6. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

SEMESTER – II

Code: BH1201

COST ACCOUNTING - I

[3 1 0 4]

Objectives:

To acquaint the students with Elements of Cost, Methods of Costing and Cost Accounting.

Contents:

Cost Accounting: Concept Cost, Types of Cost, Distinctions between Financial and Cost Accounting, Elements of Cost. Purchasing, receiving and storage of material, Pricing of material issues, Material control. Recording of Labour Cost, Direct Expenses. Overhead: Classifications allocation, apportionment, re-apportionment and absorption of overhead costs. **Methods of Costing:** Unit costing, Job costing. Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services)

Text / Suggested Books:

1. Jawaharlal & Srivastawas, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. Agarwal N.K. Cost Accounting” Asian Books.
3. Arora M N, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt Ltd., New Delhi.
4. Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2012.
5. Oswal, Rajpurohit & Maheshwari, Cost Accounting, Ramesh Book Depot Jaipur.

Code: BH1202

FINANCIAL ACCOUNTING –II

[4 1 0 5]

Objectives:

To acquaint the students with various accounting procedure and practices.

Contents:

Accounting for non-profit organizations and professionals: Income and Expenditure Account, Receipt and payment Account, Sectional Balancing and Self Balancing systems. Accounts from incomplete records (Single entry system). Accounting for empty containers. Voyage Accounts. Insurance Claim: Loss of Stock & Consequential Losses. Royalty Accounts. Hire Purchase and installment payment systems. Branch Accounting. Departmental Accounting. Partnership Accounting:- General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution, Sale of Business and Amalgamation of Firm.

Text / Suggested Books:

1. Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi.
2. R L Gupta, and M Radhaswamy: Financial Accounting, Sultanchand & Sons, New Delhi.
3. Maheswari S. N: Financial Accounting, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave , Financial Accounting, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, Financial Accounting, RPP, Jodhpur.

Code: BH1203

ECONOMIC ANALYSIS – II

[4 0 0 4]

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income Accounting [GNP, GDPO, NNP and Net Economic Welfare], Business Cycles Theory, Inflation, Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy.

Text / Suggested Books:

1. Vaish M C, Macro Economic Theory, Vikas Publishing House Pvt Ltd., Delhi, 2014.
2. Barro R.J, Macro Economics, PHI Learning Pvt. Ltd., Delhi, 2012.
3. Shapiro E., Macroeconomic Analysis, Galgotia Publication Pvt. Ltd., 2013.
4. Diwedi D N, Macroeconomics Theory and Policy, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. Souza E D, Macroeconomics, Pearson, New Delhi, 2012.
6. Jhingan M L, Macro Economic Theory, Vikas Publishing House Pvt Ltd., Delhi, 2013.

Code: BH1204

BUSINESS COMMUNICATION- I

[3 0 0 3]

Business Communication Overview: (Meaning, Nature, scope, Objectives, process, role of Business Communication, essential / principles of good communication, factors affecting communication, listening, Formal - informal, inter personal Intra personal,) Verbal; non-verbal; individual and group, Grapevine, Communication network. Non Verbal Communication – Body Language, Kinesics, Proxemics, Para Language, Barriers to Business communication and improving communication. Presentation skills. Writing Skills: Business Letters: Need, functions, kinds of Business letters, essentials of business letters, planning the letter and their execution, complaints, & collection of letter, circular letter, sales letters, follow up letter etc. Effective Listening: Principles and factors affecting the listening, qualities of a good listener., Interviews and Meetings and Group Discussion. Report Writing.

Text / Suggested Books:

1. Meenakshi Raman and Singh Prakash, Business Communication, Oxford University Press, New Delhi
2. R.K. Madhukar; Business Communication, Vikas Publishing House.
3. Ronald B. Adler & George Rodman; Understanding Human Communication, Oxford publication.

Code: BH1205

FUNDAMENTALS OF ENTREPRENEURSHIP & INNOVATION

[3 0 0 3]

Objectives:-

To provide understanding of the relevance of Entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.

To identify & develop of opportunities for an entrepreneur in an uncertain & inflexible environment. To find out the ways to minimize the external threats.

Contents:

Entrepreneurship: Meaning, Characteristics of Entrepreneurship. Entrepreneur: Meaning, Nature, Types and Functions of an Entrepreneur. Theories of Entrepreneurship, Qualities of a successful entrepreneur: Leadership, Risk taking, Decision making & Business Planning, Entrepreneurship and Leadership. Origin and development of Entrepreneurship in India. Entrepreneurial Development Program (EDP): EDP their role, relevance and achievements, Role of Government organizing EDP's; Critical Evaluation. Government Encouragement to Entrepreneurship, organization of Central and State Government to Help Entrepreneurship, Resources required by the entrepreneur' viz. Finance, manpower and their sources at various stages of development of the enterprise, regulation of Industry, Infrastructure facilities, Entrepreneurial Behavior, Innovation and entrepreneur. **Role of Entrepreneur:** Role of an entrepreneur in economic growth as innovator, generation of employment, opportunities complimenting and supplementing economic growth bringing about social stability and balanced regional development of industries, role in export promotion and import substitutions, forex earning, augmenting and meeting local demand. Snap Shot of a few Selected Successful Ist generation entrepreneurs. **Promotion of a Venture, Opportunities Analysis, External environment analysis:** Economic – Social – Technological. Competitive factors; Legal

requirements for establishment of a new unit and raising funds, venture capital sources and documentation required. Role of Special financial Institutions. Preparation of a Project.

Text / Suggested Books:

1. Arora, R. and Sood, S.K. Fundamentals of Entrepreneurship and Small Business Management. *Kalyani Publishers*, Ludhiana.
2. Desai, V. Small-Scale Industries and Entrepreneurship. 3/re, *Himalayan Publishing House*, Mumbai.
3. Ramachandaran, K. Managing a New Business Successfully. *Global Business Press*, New Delhi.
4. Gupta C B and Khanka S, Entrepreneurship & Small Business Management, Sultan Chand and Sons, New Delhi.

Code: BH1230 INFORMATION TECHNOLOGY & ACCOUNTING (LAB BASED) [1 0 4 3]

Objectives:-

To provide vast knowledge of information technology used in current business Environment and to acquaint the student with various tools of IT used in accounting analysis and evaluation.

Contents:

Data and Information, Quality of Information, Level of Information. An overview of Accounting Information system (AIS). AIS and Business Organization, Accounting Procedures and Controls in Computer Environment, Audit of Accounting System using Computer.

Introduction to MS Excel-Create workbooks, Modify workbook content, Modify worksheet content, Arrange multiple workbook windows, Add buttons to the Quick Access Toolbar, Enter and revise data, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables, Format cells, Apply workbook themes and Excel table styles, Add images to worksheets, Add headers and footers to printed pages, Prepare worksheets for printing. Print worksheet, Name groups of data, create formulas to calculate values, summarize data, Find and correct errors in calculations, manipulate worksheet data, Sort worksheet data, look up information in a worksheet, Use workbooks as templates for other workbooks, consolidate multiple sets of data into a single workbook, define an alternative data set, Analyse data dynamically by using PivotTables. Enable and examine macros, Create and modify macros, Include Office documents in workbooks, Store workbooks as parts of other Office documents, create hyperlinks, share workbooks, protect workbooks and worksheets, authenticate workbooks, Save workbooks for the Web. Creation of questionnaire and its properties. Frequency tables and data interpretation using excel.

Text / Suggested Books:

1. Singh, Sukhbir: Fundamentals of Computer, BPB
2. Alexis Leon and Mathews Leon: Fundamentals of Information Technology, Vikas Publication House
3. Reading Material of Manipal Pro Learn Advanced MS Excel Program.

Code: BH1270

TERM PAPER

[0 0 4 2]

Every student will undertake library study on any topic of his/her choice under the guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.

SEMESTER – III

Code: BH2101

CORPORATE ACCOUNTING

[3 1 0 4]

Issue of Shares and Debentures, Forfeiture and reissue of Shares, Right Issue. Redemption of Preference Shares, Buy – Back of Shares. Underwriting of Shares and Debentures. Redemption of Debentures, Acquisition of business. Profit or Loss Prior to Incorporation, Preparation of Final Accounts of Companies. Statements of Affairs (including deficiency/surplus Account) and Liquidator's Final Statement of Account of the winding up.

Text / Suggested Books:

1. Shukla, M.C. Grewal, T.S and Gupta, S.C.L: Advanced Accounting II, S. Chand & Co. New Delhi.
2. Gupta, R L and M Radhaswamy, Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Maheshwari S. N: Financial Accounting, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave: Corporate Accounting, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, Corporate Accounting, RPP, Jodhpur.

Code: BH2102

AUDITING

[3 0 0 3]

Auditing: Meaning, definition, Importance, Accounting and Auditing, Limitations, Detection and Prevention of Frauds and Errors: Fraud and fraudulent behavior and their prevention in business, including money laundering (SA-240), Basic principles governing an audit (SA-200), Type of audit, Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System (SA-256), Internal Control System regarding Purchases, Sales, salaries and wages. Internal controls authorization, security of data and compliance within business, Audit Procedure: Audit planning, Audit Programme, Audit working paper, Audit files, Audit Evidence: Methods of obtaining Audit evidence (SA-500 &501), Financial statement assertions and audit evidence, Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking, Verification and valuation of Assets and Liabilities, Auditors Reports: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report Order 16 (CARO-2016) in Indian Context and CARO-2003 in ACCA .

Elementary knowledge of Management Audit, Operational Audit, Efficiency Audit, Corporate Social Audit. Rights, Duties and Liabilities of an auditor and rules. Investigation: Investigation on behalf of perspective purchaser of business and banker and prospective. **Audit of Joint Stock Companies:** Appointment, Removal and Remuneration of company auditor, Audit of share capital, debentures and managerial remuneration, Audit of Government Companies. Divisible Profits Including Audit of Reserves & Provisions, Audit framework and regulation, The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments, Planning and risk assessment, Obtaining and accepting audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation, Audit sampling and other means of

testing, Computer-assisted audit techniques, Not-for-profit organizations.

Text / Suggested Books:

1. Kumar A, Sharma R: Auditing theory & Practice, Atlantic Publishing.
2. Goyal S: Text book of auditing: Theory & Practice, Subline publishing
3. Basu S K; Fundamental of Auditing, Pearson publication.
4. Jain, Khandelwal & Pareek, Auditing, Ramesh Book Depot.
5. Spicer and Pegler: Practical Auditing by W.W. Bigg, Indian Edition by S.V.Ghatalia, Allied Publisher
6. Batliboi, J. R.: Principles and Practice of Auditing, the standard Accountancy Publication, P. Ltd., Bombay
7. Tandan,B.N. : A hand book of practical Auditing, S. Chand & Co. Delhi
8. Kamal Gupta: Contemporary Auditing, Tata McGraw Hill Publishing Co.
9. Brain Jenkins & Anthony Pinkney: An Audit Approach to Computers, The Inst. Of Chartered Accountants. In England and Wales
10. Vyas and Vyas: Auditing

Code: BH2103

COST ACCOUNTING-II

[3 1 0 4]

Inventory Management and Supply Chain Analysis, Just - in -time Purchase, Materials Requirements Planning (MRP), Cost Book – Keeping: Non – Integrate Accounting System Cost Accounting Ledgers and Control Accounts, Integrated Accounting, Reconciliation of Cost & Financial Accounts, Uniform costing and inter comparisons, Throughput accounting, Activity Based Costing: Problem of Traditional Costing; Cost analysis under ABC, Institution of ABC. Benefits and weaknesses, Life Cycle Costing; Target Costing, Cost Management Systems; Total Quality Management, benchmark, Back - flush Costing , Reengineering, Cost Reduction and Value Analysis: Concept and Techniques.

Text / Suggested Books:

1. Prasad, N K: Principles and Practice of Cost Accounting,
2. Horngren: Cost accounting A Managerial Emphasis
3. Saxena V. K., Vasist C.D.: Cost Accounting, Sultan Chand & Sons, New Delhi
4. Bhattacharyya Asish K. Principles of Cost Accounting, Wheeler Publishing, N. Delhi
5. Bhar, B.K.: Cost Accounting Method of Problems
6. ICWA of India: Break Even Concept and Management Accountancy Methods and Techniques
7. Batty.J.: Management Accounting
8. Kishor Ravi M.: Advanced Cost Accounting. & Cost System
9. Guru Prasad Murthy.: accounting for Management
10. Anthony, R.N.: Management Accounting: Text and Cases
11. Oswal, Srivastava and Bidawat: Advanced Costing Problems

Code: BH2104

CORPORATE LAWS

[3 0 0 3]

A brief history of Indian Companies Act: Corporations and legal personality, The formation and constitution of a company, Capital and the financing of companies, Types of Companies, Formation of public limited Company. Memorandum and Articles of Association. **Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power:** Capital maintenance and dividend law: - Loan capital:-Debenture – issue, floating and fixed charge; registration of mortgage and charges. Directors, Managing Directors and Mangers, Management, administration and the regulation of companies, Company directors, Other company officers, Company meetings and resolutions:- Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Winding up of Company, Company Meetings. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, payment of dividend,

Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report. **Meeting:** Types, Requisites of a valid meeting, Members' Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting. Companies Act 2013 (Brief Study of the provisions effective from 12 September 2013) Provisions Special resolution for borrowing in excess of paid-up capital and free reserve, Associate Company, Expert, Free Reserve, Net-worth, Officer who is in default, Private Company, Public Company, Remuneration, Small Company, Subsidiary Company, Authentication of documents, proceedings and contracts, Prohibition on Buy-back of shares, Explanatory Statement for special business, Quorum for shareholders' meeting, Chairman of a general meeting, Appointment of Additional Director, Contribution to Political parties, Loan to Directors etc., Restriction on non-cash transaction with directors, Prohibition on forward dealings in securities of the company by the director and Key Managerial Personnel. Corporate fraudulent and criminal behavior, Fraudulent and criminal behavior

Text / Suggested Books:

1. Singh A: Indian Company Law, Eastern Book Company (2014).
2. Kuchhal M.C.: Secretarial Practice, Vikas Publishing House.
3. Kuchhal M.C.: Modern Indian Company Law, Vikas Publishing House.
4. Mathew, M J Company Law and Secretarial Practice, R B S A Publishers.
5. Kapoor. N.D.: Company Law and Secretarial Practice, Sultan Chand & Sons.

Code: BH2105 INCOME TAX LAW & PRACTICE [4 1 0 5]

The Indian tax system, The overall function and purpose of taxation in a modern economy, Different types of taxes, Principal sources of revenue law and practice, Tax avoidance and tax evasion, Income tax liabilities, The scope of income tax, Conceptual Framework of Income tax-Work: Definitions Residential status and including of tax, Exemption and exclusions: Exempted income and incomes not include in total income, Heads of income (1):Salaries (ii) Income from House Property (iii) Profit and gains of Business or Profession; depreciation allowance, (iv) capital gains and (v) income from other sources, Deduction from GTI: Rebate and reliefs, Clubbing provisions, set off and carry forward of losses, Assessment of an individual and Assessment of H.U.F.: Firm & A.O.P BOI.

Text / Suggested Books:

1. Kanga & Palkiwala: Income tax, N.M. Tripathi & Sons Ltd., Bombay
2. Ayenger , Sampat : India Income Tax Law
3. Gupta , R.R. : Income Tax Law & Accounts , Agra Book Store
4. Sundaram , V : The Law of Income Tax Act , 1961
5. Mehrotra , H.C : Income Tax Law & Accounts for M.Com ., Sahitya Bhawan , Agra
6. Bhagwati Prasad: Law and Practice of Income Tax in India, Navmann Prakashan , Aligarh
7. Income Tax Manual, Government of India publication
8. Singhania, Vinod K. & Monika: Student's Guide to Income Tax, Taxman

Code: BH2106 FINANCIAL MARKET OPERATIONS [3 0 0 3]

An overview of financial market in India. The nature and role of financial markets and institutions, The nature and role of money market, Indian money market's composition and structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; recent trends in Indian money market, Capital Market: Security market, (a) New issue market, (b) Secondary market: Function and role of stock exchange; Listing Procedure and legal requirements; Public issue pricing and marketing; stock exchange-National Stock Exchange and over-the-counter exchanges, Investors protection: Grievances concerning stock exchange dealing and their removal: Grievance cell in stock exchanges: SEBI; Company Law Board, Press, Remedy through courts, Functionaries on Stock Exchanges; Brokers, sub-brokers, market makers, Jobbers portfolio consultants, institutional investors and NRIs, Financial Services: Merchant banking-functions and role: SEBI guidelines; Credit rating-concepts and type.

Text / Suggested Books:

1. Chander, M.V. and Goldfeld, S.M.: Economics of Money and Banking, Harper and Row, New York
2. Gupta, Suraj B.: Monetary Economics, S. Chand and Co., New Delhi
3. Gupta, Suraj B.: Monetary Palling In India, Oxford Delhi
4. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill New Delhi
5. Hooda, R.P.: Indian Securities Market-Investors view point, Excell Books, New Delhi
6. R.B.I.: Functional and working
7. R.B.I.: Report on Currency and Finance
8. R.B.I.: Report of the Committee to review the working of the Monetary System, Chakravarty Committee.

Code: BH2107 FUNDAMENTALS OF MATHEMATICS & STATISTICS [2 1 0 3]

Matrices And Determinants (up to order 3 only) : Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Applications, Introduction, definition, Limitations, Scope, collection of data, methods of statistical investigation, Diagrammatic and Graphic representation, **Business Mathematics:** Profit & loss – terms & formulas, Trade discount, Cash discount, Problems involving cost price, Selling Price, Difference between Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage. **Interest:** Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments (EMI), Problems.. **Measures of Central Value:** Meaning. Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean.

Text / Suggested Books:

- 1) A Dikshit & J K Jain, Business Mathematics.
- 2) V. K. Kapoor, Business Mathematics, Sultan Chand & sons, Delhi.
- 3) Gupta S.P.: Statistical Methods, Sultan Chand & Sons, 34th Edition

SEMESTER – IV

Code: BH2201 ADVANCED CORPORATE ACCOUNTING [3 1 0 4]

Advanced problems on Final accounts of Companies; Disposal of Profits and Capitalization of Profits, Issue of Bonus Shares, Accounting for Amalgamation & Reconstruction of Companies. Aspects of Corporate Restructuring, Consolidated Accounts of Holding and group Companies, Preparation of Final Accounts of Banking Companies and Insurance Companies, Preparation of final Accounts of Electricity Companies and double Account System.

Text / Suggested Books:

1. Batliboi J.R., Advanced Accounting, India Printing Work, Bombay 1961.
2. Shukla, M.C. & Grewal, T.S. Advanced Accounts, S. Chand Publishing, Vol-2, 17/e
3. Gupta R.L. : Advanced Accountancy, S. Chand Publishing, Vol. II 13th Edition (English) 13th Edition
4. Chakraborty, H.: Advanced Accountancy, Oxford University Press, Calcutta.

5. Nambiar, M.C.K.: Advanced Accounting principles and practice, Publisher: Cannanore Kamala nambiar 1981
6. William Pickles: Accountancy, Financial Times Prentice Hall; 5th edition.
7. ACCA Kaplan resources.

Code: BH2202

FINANCIAL REPORTING

[3 1 0 4]

The conceptual and regulatory framework for financial reporting, The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Specialized, not-for-profit, and public sector entities, Regulatory framework, The concepts and principles of groups and consolidated financial statements, The context and purpose of financial reporting, The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance, The qualitative characteristics of financial information, Accounting for transactions in financial statements, Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Analysing and interpreting financial statements, Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques

Text / Suggested Books:

1. P.C. Tulsian "Tulsian's financial reporting, S. Chand, March 2014.
2. William J. Bruns, Cengage "Financial Reporting & Management Accounting", Learning India Pvt. Ltd, July 2010.
3. C.A. Praveen Sharma "Financial Reporting with Accounting Standards", Pooja Law Publishing Company, January 2013.
4. Raiyani Jagdish, Dr. Gaurav Lodha, "International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.

Code: BH2203

MANAGEMENT ACCOUNTING

[3 1 0 4]

The nature, source and purpose of management information, Accounting for management, Sources of data, Specialist cost and management accounting techniques, Environmental accounting, Decision-making techniques, Relevant cost analysis, **Absorption and marginal costing** :- Cost volume analysis, Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making, **Budgeting and control**, Budgetary systems, Types of budget, Quantitative analysis in budgeting, External considerations and behavioral aspects, Budgeting, Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Budgetary control and reporting, Behavioral aspects of budgeting, **Standard costing**:- meaning of Standard costing, Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, **Performance measurement** – overview, Performance measurement – application, Cost reductions and value enhancement, Monitoring performance and reporting, Performance analysis and Behavioral aspects, Performance measurement and control, Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector.

Text / Suggested Books:

1. Lucey Terry, Management Accounting, Continuum
2. Khan MY & Jain PK, Management Accounting: Text, Problems and Cases, Tata Mc Graw Hill, New Delhi
3. Bhattacharyya Debarshi, Management Accounting, Pearson, 2011
4. Drury Colin, Cost and Management Accounting: An Introduction, Thompson

5. Rajpurohit, Joshi, Management Accounting, Rajasthan Pathya Prakashan, 2016
6. Maheshwari, S.N., Cost & Management Accounting, Sultan Chand & Sons, 2014

Code: BH2204

FINANCIAL MANAGEMENT

[3 1 0 4]

Financial management function, nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations, Financial management environment, The economic environment for business, Interpretation of financial statements, Importance and purpose of analysis of financial statements, Analysis of financial statements:- various methods, Comparative, Common size, Trends %, Ratio Analysis, Statements of Fund Flow & Cash flows, Working capital management, The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, Determining working capital needs and funding strategies, Capital budgeting and discounted cash flow, Investment appraisal, Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance, Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories, Determinants and practical considerations, Finance for small and medium sized entities F Business valuations, Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Text / Suggested Books:

1. Pandey IM, Financial Management, Vikas Publications
2. Khan MY & Jain PK, Financial Management: Text, Problems and Cases, Mc Graw Hill Companies
3. Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill, New Delhi
4. Bhat Sudhindra, Financial Management: Principles and Practice, Excel Books
5. ACCA Kaplan resources

Code: BH2205

INDIRECT TAXES

[3 1 0 4]

Introduction: - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. **Levy and collection of GST** Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies. **Input Tax Credit** Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. E-way bills, zero-rated supply, Offences and Penalties, Appeals.

Custom Duty: Introduction, Definition, Nature and types of duties, classification, Valuation Import and export procedure in customs, Export incentive scheme.

FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, Capital A/c transaction GDR/ADR/ FCCB, Different types of forms used in FEMA.

Text & Reference Books

- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- The Central Goods and Services Tax, 2017
- The Constitution (One hundred and First Amendment) Act, 2017
- The Integrated Goods and Services Tax, 2017

Code: BH2206

BUSINESS STATISTICS

[3 1 0 4]

Measures of Dispersion: range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation. **Skewness:** Test of Skewness, its importance, first and second measures of Skewness and their co-efficiencies; **Moments and Kurtosis.** **Probability:** Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable - discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, Geometric, Uniform, Exponential and Normal distribution. Central limit theorem. **Correlation & Regression Analysis:** Meaning and significance. Correlation and Causation. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines (X on Y, Y on X). **Index Numbers & Time Series:** Meaning and significance. Problems in construction of index numbers. Methods of constructing index numbers - Weighted and Un-weighted (simple aggregative and simple average of price relative methods). Introduction to Stock market indices; **Analysis of Time Series:** Measurement of trend - Freehand method, Semi-average method, Moving average, Method of least squares. Measurement of seasonal variations - method of simple averages, ratio to trend method. **Introduction of R, and Python.**

Text / Suggested Books:

1. Agarwal B.L, Basic Statistics, New Age Publications, 2013.
2. Goon, Gupta, Dasgupta: Fundamental of Statistics Vol. 1. New Age Publications, 2013.
3. Gupta S.P.: Statistical Methods, Sultan Chand & Sons, 34th Edition
4. Levin R & Rubin D : Statistics for management, Prentice Hall
5. Boot & Cox : Statistical analysis for managerial decisions, Tata McGraw Hill
6. I.C. Dhingra & Gupta M.P.: Lecture in business statistics.
7. Gupta, Goyal, Bhatnagar, Shah, Lodha, Business Statistics, Ajmera Book Company, 2015

Code: *****

OPEN ELECTIVE

[3 0 0 3]

Students are required to select one open elective from the list of open elective floated by the other Department/ Schools.

SEMESTER – V

Code: BH3101

CORPORATE REPORTING

[3 1 0 4]

The professional and ethical duty of the accountant, Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility, The financial reporting framework, The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices, Reporting the financial performance of entities, Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs), Financial

statements of groups of entities, Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Specialized entities and specialized transactions, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions, Implications of changes in accounting regulation on financial reporting, The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The appraisal of financial performance and position of entities, The creation of suitable accounting policies, Analysis and interpretation of financial information and measurement of performance, Current developments, Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues

Text / Suggested Books:

1. Villiers, Charlotte, Corporate Reporting and Company Law, Publisher, Cambridge University.
2. David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd Edition, Wiley publishing.
3. ACCA Kaplan resources

Code: BH3102

BUSINESS ANALYSIS

[3 0 0 3]

Strategic position, The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, An organization, Competitive forces affecting an organization, Marketing and the value of goods and services, The internal resources, capabilities and competences of an organization, The expectations of stakeholders and the influence of ethics and culture, Strategic choices, The influence of corporate strategy on an organization, Alternative approaches to achieving competitive advantage, Alternative directions and methods of development, Strategic action, Organising and enabling success, Managing strategic change, Understanding strategy development Business and process change, Business change, The role of process and process change initiatives, Improving the processes of the organization, Software solutions, Information technology, Principles of information technology, Principles of e-business, E-business application: upstream supply chain management, E-business application: downstream supply chain management, E-business application: customer relationship management, Project management, The nature of projects, Building a business case, Managing and leading projects, Planning, monitoring and controlling projects, Concluding a project, Financial Analysis, The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions, People, Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development

Text / Suggested Books:

1. James Cadle, Debra Paul, Paul Turner, "Business Analysis Techniques", Second Edition, BCS the chartered institute for I.T., September 2014.
2. Krishna G Palepu, Paul M Healy, Victor L Bernard, "Business Analysis and Valuation: Using Financial Statements, Texts and Cases (English)" 3rd Edition, South Western, November 2012.
3. James Cadle, Debra Paul, Donald Yeates, "Business Analysis", Third Edition, BCS the chartered institute for I.T., September 2014.
4. ACCA Course Module

Code: BH3103

BUSINESS RESEARCH METHODS

[3 0 0 3]

Research Methodology: Problem Formulation, Review of Literature, Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Research Designs; Hypothesis, Sampling: Meaning, Types of Sampling. Determination of Sample Size. Data: Meaning & Types, **Data Collection**

Text / Suggested Books:

1. Vallabhaneni S Rao, Corporate Management, Governance and Ethics: Best Practices, Wiley Publication,
2. Bhatia S K, Business Ethics and Corporate Governance, Deep and Deep Publications Pvt. Ltd
3. Fernando AC, Business Ethics and Corporate Governance, Pearson
4. Rezaee Zabihollah, Corporate Governance and Ethics, Wiley
5. ACCA Kaplan resources

Code: BH3106**BUSINESS COMMUNICATION- II****[0 0 4 2]**

This subject is for the practical aspects which will helpful for the placement purposes.

Personality & Self Esteem: Understanding one's own strengths & weaknesses. Measuring ones' self-esteem, developing and expanding one's level of confidence & esteem. **Perception:** Being aware of how people form perceptions about us, becoming aware of our perceptions about people, how our perceptions affect our interactions with different people. **Problem Solving, Emotional Intelligence:** Emotional Intelligence in Management, Components of Emotional Intelligence, Analysis of the Impact of Emotion at the Workplace, EQ, Application of EQ at Workplace, Improving EQ

Team Building: Group dynamics, working teams and team effectiveness, Intra team dynamics, decision making and influence of the group on individual/group decision making, Inter group relations - collaboration, conflict management and Change Management, **Interpersonal Skills:** Johari Window, Johari Window vs. Tuckman's 4 Stages, Transactional Analysis, Time Management, Goal Setting. **Leadership Skills:** Introduction, Leadership, Motivation, Corporate Culture, Understanding People, Encouraging Creativity and Innovation, Coaching & Mentoring **Stress Management, Time Management & Goal Setting, Skepticism & commercial awareness**

Code: BH3170**SUMMER TRAINING REPORT****[0 0 8 4]**

In the fourth semester the students have to go for summer training for a period of 6-8 weeks, in Government/ Private Industries & Offices. The students have to go for training on the subject of their related course. The student shall maintain a logbook on daily basis. At the end of the summer training the student shall submit a training report along with the logbook maintained on daily basis during the period of training and the performance appraisal from Industry / Office. The training report is to be prepared by the student in two typed copies and one copy to be submitted to the HOD within the stipulated time for assessment.

The report will be assessed by the internal examiner (Supervisor/ Guide) and only on the basis of a certificate of the examiner concerned that the training has been satisfactorily completed would the student be allowed to appear for the viva-voce of the third semester. The training report will be assessed by a panel of examiners comprising of one / two external examiners and one internal examiner.

Code: BH3201**SEMESTER – VI
ADVANCED ACCOUNTING****[3 1 0 4]**

Role and responsibility towards stakeholders, The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Conflicting stakeholder interests, Ethical issues in financial management, Environmental issues and integrated reporting, Economic environment for multinational organisations, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Advanced investment appraisal, Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions, Acquisitions and mergers, Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers, Corporate reconstruction and re-organisation, Financial reconstruction, Business re-organisation, Treasury and advanced risk management techniques, The role of the treasury function in multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk, Dividend policy in multinationals and transfer pricing, Emerging issues in finance and financial management, Developments in world financial markets, Developments in international trade and finance, Developments in Islamic financing , Risk management , The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk.

Text / Suggested Books:

1. Brigham Eugene F & Daves Phillip R, Intermediate Financial Management, Cengage
2. Paul SK, Advanced Financial Management, New Central Book Agency (P) Ltd
3. Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill
4. Arnold Glen, Essentials of Corporate Financial Management, Financial Times Prentice Hall.
5. ACCA Kaplan resources

Code: BH3241 ADVANCED PERFORMANCE MANAGEMENT [4 0 0 4]

Strategic planning and control, Introduction to strategic management accounting, Performance management and control of the organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, Other environmental and ethical issues, External influences on organizational performance, Changing business environment, Impact of external factors on strategy and performance, Performance measurement systems and design, Performance management information systems, Sources of management information, Recording and processing methods, Management reports, Strategic performance measurement, Performance hierarchy, Strategic performance measures in private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organizations, Non- financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Performance measurement and the reward systems, Other behavioral aspects of performance measurement, Performance evaluation and corporate failure, Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure, Current developments and emerging issues performance management, Current developments in management accounting techniques, Current issues and trends in performance management

Text / Suggested Books:

1. Caldwell Charles M, Performance Management, American Management Association
2. Marr Bernard, Strategic Performance Management, Butterworth Heinemann
3. Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
4. Cokins Gary, Performance Management, Wiley Publication.
5. ACCA Kaplan resources

Meaning of tax planning, Tax Avoidance and evasion of Tax. Objective of tax planning, concept of maximization of after-tax income, concept of diversion of income and application of income. Recognized methods of tax planning for salaries. Tax incentive for industrial growth, Tax planning in respect of capital gain, investment income. Getting maximum advantage of tax incentives, tax holidays, allowable deductions and reliefs, Set off and carry forward of losses, Tax consideration in Specific Decisions: to own an asset or take on lease, to issue shares or debentures, to employ or make partner, export v/s domestic sales, Repair or Replace. Basic framework of direct tax laws in India, Inter relation between different direct taxes. Impact of direct taxed on economic growth.

Text / Suggested Books:

1. Patel, Choudhary, Punjabi, Goyal, Gupta; Tax Planning & Tax Management.
2. Pooter D.C Monroe H.H. and Steward; Tax Planning with Precedents.
3. Sharma & Sharma; Taxation & Tax Planning.
4. Palkhiwala N.A.; Law & Practice of Income Tax.
5. ACCA Kaplan resources

Regulatory Environment, International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations, Professional and Ethical Considerations, Code of Ethics for Professional Accountants, Fraud and error, Professional liability, Practice Management, Quality control, Advertising, publicity, obtaining professional work and fees, Tendering, Professional appointments, Audit of historical financial information, Planning, materiality and assessing the risk of misstatement, Evidence, Evaluation and review, Group audits, Other assignments, Audit-related and assurance services, Prospective financial information, Forensic audits, Internal audit, Outsourcing, The audit of performance information in public sector, Reporting, Auditor's reports, Reports to those charged with governance and management, Other reports, Current Issues and Developments, Professional and ethical, Transnational audits, The audit of social, environmental and integrated reporting, Other current issues

Text / Suggested Books:

1. Leung P, Coram P, Cooper BJ & Richardson P, Modern Auditing and Assurance Services, Wiley Publications
2. Louwers TJ, Ramsay RJ, Sinason D & Strawser J, Auditing and Assurance Services, Mc Graw Hill
3. Dube DP & Gulati VP, Information System Audit and Assurance, Tata Mc Graw Hill Publication
4. Basy Sanjit Kumar, Auditing and Assurance, Pearson.
5. ACCA Kaplan resources

Introduction to marketing management: Concept, Importance, Scope, Core marketing concepts, Company orientation toward the market place, Marketing mix. Value delivery process, Value chain, Corporate and division strategic planning, Strategic business unit planning. Scanning of marketing environment. Market segmentation, Targeting and Positioning (STP).

Product: Product levels, Product classification, Product differentiation, Product mix, Product life cycle, New product development. **Pricing:** Concept, Factors influencing pricing, Process and methods of pricing.

Distribution Channels: Concept, Importance, Marketing flows in marketing channels, Selection and management of distribution channels, marketing systems. *Wholesaling and Retailing:-* Concept, Functions and types. **Promotion Mix:** Advertising, Sales promotion, Personal selling, Publicity and Public relation, Direct marketing.

Marketing Research: Concept, Importance, Process of marketing research, Tools and Techniques of marketing research, Marketing research ethics and reporting.

Text/Reference Books:

1. Kotler, P., Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South Asian Perspective: 14th Edition, Pearson Publication.
2. Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5th Edition Mc Graw Hill India.
3. Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
4. Saxena, R. (2012). Marketing Management, 4th Edition, Tata McGraw Hill Education.
5. Kotler, P., Armstrong, G., Agnihotri, P.Y., Haque, E.U. (2010). Principles of Marketing, A South Asian Perspective, 13th Edition, Pearson India.

Code: BH3245

E-COMMERCE

[4 0 0 4]

Evolution of E-Commerce and its transition to m-commerce, Phases of e-commerce, Dot-Com bubble burst in 2001, Advantages and Disadvantages of E-Commerce, Concept of Business Models in E-Commerce, Types of Business Models, Components of E-Commerce Business Models, Selling on Internet, Types of sales transactions done on Internet, Evolution of e-tailing in India, B2B and B2C models of selling, Security and Privacy issues of E-Commerce, Major threats to E-Commerce transactions, Types and Components of M-Commerce in India and abroad, Growth and future directions of M-Commerce and its integration with traditional ways of doing business, Emerging trends in E-Commerce, Funding E-Commerce ventures

Text / Suggested Books:

1. Laudon & Traver: E-Commerce, Business and Society Pearson
2. P T Joseph: E-Commerce, an Indian Perspective, PHI
3. David Chaffey: E - Business and E - Commerce Management: Strategy, Implementation and Practice, Pearson
4. Skeldon Paul: M-Commerce, Pentagon Press

Code: BH3246

BANKING & INSURANCE

[4 0 0 4]

Bank & Banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India- RBI Act 1934, Banking (Regulation) Act 1949. **Banker Customer Relationship:** Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers, Different Deposit Products & Services; Services to Customers & Investors. KYC / AML / CFT norms. **Negotiable Instruments Act, 1881:** Applicability; Definition; Important Provisions. Payment and Collection of Cheque and Other Negotiable Instruments; Role & Duties of Paying & Collecting Banks;

Endorsements; Forged Instruments; Bouncing of Cheque; Its Implications. Cheque Truncation System. **Ancillary Services:** Remittances; Safe Deposit Lockers; Govt. Business; EBT. **Retail Banking:** Credit Cards, Debit Cards, Smart Cards, Home Loans, Personal Loans, Consumer Loans. Technology in Banking. Alternate Delivery Channels :Phone Banking, ATMs, Net Banking, POS Banking, Kiosk Banking, e-Lobby, Mobile Banking, Digital Branches, Introduction to Insurance : Meaning, Purpose, need of insurance, Insurance as a social Security tool, Risk v/s Uncertainty, types of Risks, Difference between assurance & Insurance, elementary knowledge of Riders, Options, Guarantee, Provident Fund with reference to Insurance. Basic Principles of Insurance, Indemnity, Reinsurance, Role of Insurance in the development of Commerce & Industry. Tax Benefits under insurance all policies, Life Insurance: Basic elements of life insurance. Type of insurance plan: Whole life policy, Endowment plans, term annuities Plan, Pension Plan, Children Plans. Marine Insurance: Definition, procedure for issuing policy, types of marine insurance, conditions of policies, Marine Losses. General Insurance: Meaning and role of G.I in India, Health Related Policies, Group Policies. Fire Insurance: Meaning & Scope, type of fire insurance policies, settlement of claims. Computation of Premium / Bonuses : Premium calculation including rebates, Surrender Value, Insurance Documents, First Premium Receipt / Renewal premium receipt.

Text / Suggested Books:

1. D.M. Mithani; Money, Banking & International Trade, Himalya Publishing House, Mumbai.
2. Trivedi, Choudhary & Kumar; Indian Bank System; Ramesh Book Depot, Jaipur.
3. Mishra S Banking Law & Practice, S. Chand publication
4. S Gurusamy; Banking Law & Practice. Tata MC Graw hill Education. (1st Edition)
5. **Mishra M.N.;** Insurance Principles & Practice, Sultan Chand & Co., New Delhi.
6. **Vinayakam N. Radhaswamy & Vasudevan SV;** Insurance – Principles & practices, S. Chand & Co., New Delhi.
7. **Gupta O.S.;** Life Insurance, Frank Brothers, New Delhi.

Code: BH3247

OPERATION RESEARCH

[4 0 0 4]

Operation Research: Nature, Significance and purpose of Operation Research, Basic concept and Definition : Methodology of Operation Research; construction, solution and testing of the models, Linear Programming: Formulation of Linear Programming Problem, Graphical method, Simplex method, Duality Problems, Transportation and Assignment Problems, Network Analysis, PERT & CPM, Decision Theory: Statistical Decision Theory, Meaning and Scope Decision Framework; Bayesian Decision Theory, Game Theory and Two Person Zero-Sum Game, Sequencing, Other OR Technique: Replacement Theory, Queuing Theory [M/M/1/oo/F1F0], Inventory Control.

Text / Suggested Books:

1. Leonary, W. Hein: the quantitative Approaches to Managerial Decisions.
2. Sesieni, Mauriee, Yespan, Arther & Friedman, Lawrence: Operation Research Method and Problems.
3. Churchman, C.W. Ackoff, R.L. & Asnoff, E.L., Introduction to Operation Research.
4. Miller, R.W.: Schedule, Cost and Profit with Pert.
5. Loomba, N. Paul: Linear Programming
6. Gupta P.K. & Hira, D.S.: Operations Research: an Introduction (Published by Sultan Chand & Company Ltd. New Delhi)

Code: BH3248

COMPUTERIZED ACCOUNTING [Lab Based]

[1 1 4 4]

Basics of Accounting - Types of Accounts, Golden Rules of Accounting, Accounting Principles, Concepts and Conventions, Double Entry System of Book Keeping , Mode of Accounting, Financial

Statements, Transactions, Recording Transactions, **Fundamentals of Tally. ERP 9** -Getting Functional with Tally.ERP 9 ,Creation / Setting up of Company in Tally. ERP 9 **3: Accounting Masters in Tally.ERP 9** -F11:Features ,F12 : Configurations ,Setting up Account Heads ,**Inventory in Tally.ERP 9** -Stock Groups ,Stock Categories ,Godowns / Locations Units of Measure ,Stock Items ,Creating Inventory Masters for National Traders ,**Voucher Entry in Tally.ERP 9** - Accounting Vouchers Inventory Vouchers Invoicing ,**Advanced Accounting in Tally. ERP 9** -Bill-wise Details ,Cost Centres and Cost Categories ,Voucher Class and Cost Centre Class Multiple Currencies ,Bank Reconciliation, Introduction to GST , Getting Started with GST (Goods) ,Recording Advanced Entries (Goods) , GST Adjustment and Return Filing

Text / Suggested Books:

1. Tally 9.0.
2. A.K. & K.K. Nadhani, Implementing Tally 9, BPB Publications.
3. Dinesh Maidasani, Mastering Tally ERP 9, Laxmi Publications.

CODE: BH3249 INTERNATIONAL FINANCIAL MANAGEMENT [4 0 0 4]

International Financial Institutions: An Overview, Balance of Payments (Theory and Policy), Foreign Exchange Market, Forex derivatives, Exchange Rate Forecasting and Determination, Forex risk, measurement and management, Offshore Financing (International equity, debt and Euro-currency markets), International Trade Financing (International framework and Policies in this regard), International capital budgeting and cost of capital, Capital Structure and Cost of Capital of MNC's. Working Capital Management, International Restructuring, Political Risk, Country Risk and their Management.

Text / Suggested Books:

- Desai, M. A., *International Finance: A Case Book*, Wiley, Latest Edition.
- Levi, M., *International Finance*, Routledge, Latest Edition.
- Brigham, E.F., and Houston, J.F., *Fundamentals of International Finance*, South Western College Publishers, Latest Edition.
- Rajwade, A.V., *Foreign Exchange, International Finance and Risk Management*, Academy of Business Studies, Latest Edition.
- Grabbe, O., *International Financial Markets*, Prentice Hall Englewood Cliffs New Jersey Latest Edition.
- Apte, P.G., *International Financial Management*, Tata McGraw Hill, Latest Edition.
- Seth, A.K. and Panwar, S., *International Finance: Theory and Practice*, Galgotia Publishing Company, Daryaganj, Delhi, Latest Edition.
- Shapiro, A.C., *Multinational Financial Management*, 10th ed., November 2013.
- Jain, P.K., Yadav, S.S., and Peyrard, J., *International Financial Management*, Macmillan India Ltd., Latest Edition.

CODE: BH3250 BUSINESS ANALYTICS [2 0 4 4]

Objectives:

To understand the purpose of using Business Analytics as a tool for decision making within an organization

Business analytics – need, scope, applications. Descriptive analytics, predictive analytics and prescriptive analytics- meaning, applications and methods. Descriptive analytics – types of data, creating distributions from data, measures of location, measures of variability, measures of association. Data visualization – data dashboards. Linear regression – time series analysis and forecasting. Data mining and Data warehousing - methods and applications, Cluster analysis . SPSS – Introduction, Frequency Tabulation, Parametric tests, Non Parametric Tests, Correlation, Regression Using SPSS, Factor Analysis Business Analytics at the strategic level- Strategy and Business Analytics, Business Analytics supporting strategy at functional level, dialogue between strategy and Business Analytics functions, information as strategic resource.

Text / Suggested Books:

- Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams, “Essentials of Business Analytics”, Cengage Learning, 2015.
- Sandhya Kuruganti, “Business Analytics: Applications To Consumer Marketing”, McGraw Hill, 2015
- Prasad, RN and Acharya, Seema, “Fundamentals of Business Analytics”, Wiley India Publication, 2011
- Darren, George and Paul, Mallery, “IBM SPSS Statistics 19 Step by Step: A Simple Guide and Reference, Pearson, 2011