

K L(Deemed to be University estd. U/S 3 of the UGC Act, 1956)
DEPARTMENT OF COMMERCE
13th Board of Studies Meeting
On July 16, 2018



KL UNIVERSITY

DEPARTMENT OF COMMERCE

Green Fields, Vaddeswaram, (via) K.C. Works P.O. - 522 502, Guntur District,
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Constituent College KLCE Accredited by NAAC with A - Grade
Approved by A.I.C.T.E. ♦ Accredited by N.B.A. ♦ ISO 9001-2000 Certified

MEMBERS ATTENDED THE BOARD OF STUDIES, DEPARTMENT OF COMMERCE

Date of the meeting: 16.07.2018

Venue: Room No: - REGISTRAR`S CHAMBER

Members present:

Name	Designation	SIGNATURE
Prof. Dr. Pranvir S Satvat, Dean academics	Patron	
Prof. Dr. AVN Murty	HOD-Chairperson	
Prof. T. UmamaheswaraRao, Registrar of KL	Prof-Subject expert	
Prof. Dr. V Krishna Mohan, Department of commerce & Management studies, Andhra University	External expert	
Prof. Dr. B Mohan , Director Sreevidyanikethan, Thirupathi	External expert	
CmaZitendraRao. D, B.Com., FCMA, FCA (Member in SIRC of The Institute of cost Accountants and heads the Sub Committee for Members in Practice.)	Professional expert	
CA. AVBR Narasimham, FCA, FCMS and FCS, CFO of Ascendas Services India Pvt. Ltd.	Professional expert	
Dr. M Kishore Babu, Director – KLUBS	Prof.Co-opted	
Mr. KSLNS Subrahmanyam, Associate Professor	Member	
Mr. N Vishnu Mohan Rao, Associate Professor	Member	
Mr. V Srinivas, Assistant Professor	Member	
Mr. SVNMSastry, Assistant Professor	Member	
Mr. S K Basha, Assistant Professor	Member	

K L UNIVERSITY
DEPARTMENT OF COMMERCE
AGENDA OF THE 13TH BOARD OF STUDIES MEETING BOS – 2018

Contents

Item No.	Item Description
13.01	Grant of Leave of absence, if any
13.02	Welcoming the New Members
13.03	Minutes of the previous Meeting of the Board of Studies of Department of Commerce, K L University.
13.04	Follow-up actions on the Minutes of the previous meetings of the Board of Studies of Department of Commerce, K L University
13.05	Propose to include common core papers to be incorporated in all the streams of the University Programs as per the guidelines given by Dean academics office.
13.06	Propose to revise course structure and syllabus for B.Com (H) with ACCA as per resolution passed in Department Academic Committee meeting as per DAC recommendations
13.07	Propose to include skill development courses as per DAC recommendations
13.08	Propose to integrate the Business Mathematics and Business statistics as one subject as Business Mathematics and statistics as per DAC recommendations.
13.09	Propose to integrate the principles of banking & insurance and Legal & regulatory aspects of banking as one subject as Banking law and practice as per DAC recommendations.
13.10	Propose to include "Goods and service tax" as one subject in the place of "Indirect taxes" from 2016-17 (3rd year 1st semester) onwards retrospectively as per DAC recommendations.
13.11	Propose to delete one competency i.e. "tax management of Indirect taxes" and include "Advance tax and tax deducted at source" in the course of Corporate Tax Planning and Management from 2016-17 (3rd year 1st semester) onwards retrospectively as per DAC recommendations.
13.12	Propose to Change the course code as per the new regulations of KL University 2018
13.13	Propose to reduce the credits for practice school (summer internship) from 6 to 3 as per DAC recommendations.
13.14	Propose to reduce the credits for practice school (Industrial training) from 18 to 1 as per DAC recommendations.
13.15	Propose to evaluate the courses of study and make changes, if necessary as per DAC recommendations.
13.16	Propose academic calendar 2018-19 for B.Com(H) and B.Com(H) with ACCA
13.17	New Academic regulations 2018-19 for B.Com(H) and B.Com(H) with ACCA
13.18	Any other item with the permission of the Board.

List of Members of the 13th Board of Studies Meeting

Name	Designation
Prof. Dr. Pranvir S Satvat, Dean academics	Patron
Prof. Dr. AVN Murty	HOD-Chairperson
Prof. T. UmamaheswaraRao, Registrar of KL	Prof-Subject expert
Prof. Dr. V Krishna Mohan, Department of commerce & Management studies, Andhra University	External expert
Prof. Dr. Prof. Dr. B Mohan , Director Sreevidyanikethan, Thirupathi	External expert
CmaZitendraRao. D, B.Com., FCMA, FCA (Member in SIRC of The Institute of cost Accountants and heads the Sub Committee for Members in Practice.)	Professional expert
CA. AVBR Narasimham, FCA, FCMS and FCS, CFO of Ascendas Services India Pvt. Ltd.	Corporate expert
Dr. M Kishore Babu, Director – KLUBS	Prof.Co-opted
Mr. KSLNS Subrahmanyam, Associate Professor	Member
Mr. N Vishnu Mohan Rao, Associate Professor	Member
Mr. V Srinivas, Assistant Professor	Member
Mr. SVN M Sastry, Assistant Professor	Member
Mr. S K Basha, Assistant Professor	Member

Item 13.01

Grant of Leave of absence, if any

Item 13.02

Welcoming the New Members

(Dr. AVN Murty will brief the meeting)

1. CmaZitendraRao. D, B.Com., FCMA, FCA
... Professional expert
2. Prof. Dr. B Mohan, Director Sreevidyanikethan, Thirupathi
... External expert

Item 13.03

**MINUTES OF THE MEETING OF THE 12th BOARD OF STUDIES OF COMMERCE DEPARTMENT
K L UNIVERSITY**

Held at 10 a.m. on 11th December 2017 in Registrar Chamber

IN THE CHAIR

1. **Prof. Dr. AVN Murty**, Head, Department of Commerce

MEMBERS PRESENT:

List of Members of the 12th Board of Studies Meeting

Name	Designation
Prof. Dr. AVN Murty	HOD-Chairperson
Dean academics	Permanent member
Prof. Dr. V Krishna Mohan, Department of commerce & Management studies, Andhra University	External expert
Prof. T. UmamaheswaraRao, Registrar of KL	Prof-Subject expert
Mr. AVBR Narasimham, FCA, CMS and CS, CFO of Ascendas Services India Pvt. Ltd.	Corporate expert
Dr. M Kishore Babu, Director – KLUBS	Prof.Co-opted
Mr. KSLNS Subrahmanyam, Associate Professor	Member
Mr. N Vishnu Mohan Rao, Associate Professor	Member
Mr. V Srinivas, Assistant Professor	Member
Mr. SVNMSastry, Assistant Professor	Member
Mr. S K Basha, Assistant Professor	Member

The Head, Department of Commerce formally welcomed all the members to the meeting of Board of Studies and thereafter the Agenda items are discussed and resolved as follows:

AGENDA ITEMS

1. Agenda Item

12.03 Confirmation of Minutes of the previous meeting of the Board of Studies

Resolution:

Resolved to confirm the minutes of the previous meeting of Board of Studies.

2. Agenda Item

12.04 Follow-up action of Minutes of the previous meeting of the Board of studies

Resolution:

Follow-up action of the previous meeting of Board of Studies was presented

3. Agenda Item

12.05 Approved revised Course structure for B.Com(H) with ACCA as per resolution passed in Department Academic committee meeting & MOU with ACCA

Resolution:

Resolved and recommended proposed revised Course structure for B.Com(H) with ACCA as per resolution passed in Department Academic committee meeting & MOU with ACCA

4. Agenda Item

12.06 Proposed revised course structure and syllabus for B.Com (H) with ACCA as per resolution passed in Department Academic Committee meeting & MOU with ACCA

Resolution:

Resolved and recommended proposed revised course structure and syllabus for B.Com (H) with ACCA as per resolution passed in Department Academic Committee meeting & MOU with ACCA

Item 13.04

Follow-up actions on the Minutes of the previous meeting(s)

(Dr. AVN Murty will brief the meeting)

We are strictly following the resolutions passed in the previous minutes of the previous meetings.

Item 13.05

Proposed and revised B.COM (HONS) and B.Com(H) with ACCA COURSE STRUCTURE FOR Y18 REGULATION

Your global business journey starts here. Our Bachelor of Commerce offers a wide variety of subject options, immersive learning experiences and a strong commercial grounding in business. Take advantage of our international exchange and industry placement opportunities and tailor your degree to launch your career in virtually any related field, anywhere in the world. To validate the stand of the future requirements of the students to meet the challenges of global scenario, KoneruLakshmaih Education Foundation (Deemed to be University) entered into an agreement with Association of Chartered Certified Accountants (ACCA) to facilitate the needed inputs in an embedded mode to simultaneously conduct course work as agreed upon. The bifurcation of the courses is shown in the course structure of B.Com (H) with ACCA.

Overview of the Bachelor of Commerce (Hons) with ACCA

The ACCA and KoneruLakshmaih Education Foundation recognise that joint collaboration and efforts in exploring opportunities and establishing a cooperative relationship would benefit the parties and students pursuing qualification offered by both KoneuruLakshmaih Education foundation and ACCA. The program combines theory with practice to teach you how businesses operate and gives you the analytical, technical, and practical skills to apply your knowledge effectively in the business world. Our core units will provide you with grounding in areas such as Accounting, Finance Economics, Taxation Business Mathematics, Business statistics and other related subjects.

B.COM (HONS) and B.Com(H) with ACCA COURSE STRUCTURE FOR Y18 REGULATION

Common Courses														Semester (Recommended)	Special Remark		
S.No	Course Code	Course Title	Type	Uni/Sch/Dept	L	T	P	S	Cr	Cr (ACCA)	CH	CH(ACCA)	REMARK				
		B.COM(H) - I year 1st Semester															
1	18UC1101	Basic English	HSS	UNI CORE	0	0	4	0	2	2	4	4		I	45 Min Online Test Must be Conducted Every Friday		
2	18CM1101	Principles of Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5					
3	18CM1102	Fundamentals of Business Economics	DC	DEPT CORE	3	0	0	0	3	3	3	3					
4	18TS1151	Technical Skill-1 (Business Information system)	SC	SCH CORE	1	0	2	4	3	3	7	7					
5	18CM1103	Business Mathematics & statistics	HSS	UNI CORE	3	2	0	0	5	5	5	5					
6	18CM1104	Principles of Organization & Management	DC	DEPT CORE	3	0	0	0	3	3	3	3					
7	18UC0007	Indian heritage & culture	HSS	UNI CORE	0	0	2	0	1	1	2	2					
8	18ACCAF3	Financial Accounting	EC	EM CORE	3	2	0	0	0	5	0	5					
Sub-Total					13	4	8	4	22	27	29	34					
		B.COM(H) - I year 2nd Semester															
1	18UC1202	English Proficiency	HSS	UNI CORE	0	0	4	0	2	2	4	4					
2	18CM1206	Financial Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5					
3	18CM1207	Macro-Economic analysis	DC	DEPT CORE	3	0	0	0	3	3	3	3					
4	18TS1252	Technical skill-2 (Accounting	DC	DEPT CORE	1	0	2	4	3	3	7	7					

		information system)												
5	18FL1203	Foreign Language	HSS	UNI ELEC	2	0	0	0	2	2	2	2		
6	18CM1209	Business Law	HSS	UNI CORE	2	0	0	0	2	2	2	2		
7	18CM1210	Banking law and practice	DC	DEPT CORE	3	0	0	0	3	3	3	3		
8	18ACCAF1	Accountant in Business	EC	EM CORE	3	2	0	0	0	5	0	5		
		sub total			14	2	6	4	20	25	26	31		
		B.COM(H) - II year 1st Semester												
1	18UC2103	Professional Communication Skills	HSS	UNI CORE	0	0	4	0	2	2	4	4		
2	18CM2110	Advanced accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
3	18CM2111	Fundamentals of Cost Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
4	18UC0009	Ecology & Environment	HSS	UNI CORE	2	0	0	0	2	2	2	2		
5	18CM2113	Management Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
6	18CM2114	Fundamentals of Income Tax	DC	DEPT CORE	3	2	0	0	5	5	5	5		
7	18CM2115	Principles of auditing	DC	DEPT CORE	3	2	0	0	5	5	5	5		
8	18ACCAF2	Management Accounting	EC	EM CORE	3	2	0	0	0	5	0	5		
9	18ACCAF4	Corporate & Business law	EC	EM CORE	4	0	0	0	0	4	0	4		
		Sub-total			17	10	4	0	29	38	31	40		
		B.COM(H) - II year 2nd Semester												
1	18UC2204	Aptitude Builder -1	HSS	UNI CORE	0	0	4	0	2	2	4	4		
2	18CM2215	Corporate Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
3	18CM2216	Advanced Cost Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
4	18CM2217	Corporate & Allied Laws	DC	DEPT CORE	3	0	0	0	3	3	3	5		
5	18CM2218	Financial Management	DC	DEPT CORE	3	2	0	0	5	5	5	5		
6	18CM2219	Assessment of Direct Taxes	DC	DEPT CORE	3	2	0	0	5	5	5	5		
7	18UC0010	Universal Human Values & Professional Ethics	HSS	UNI CORE	1	0	2	0	2	2	3	3		
8	18TS2253	Technical Skill-3 (Commerce Lab)	DC	SCH CORE	1	0	2	4	3	2	7	7		
9	18ACCAF6	Taxation [India Taxation instead of UK]	EC	EM CORE	3	2	0	0	0	5	0	5		
10	18ACCAF9	Financial Management	EC	EM CORE	3	2	0	0	0	5	0	5		
		Sub-total			17	10	8	4	32	41	39	49		
		B.COM(H) - III year 1st Semester												
1	18UC3206	Campus to Corporate	HSS	UNI CORE	0	0	4	0	2	2	4	4		V
2	18CM3121	Business strategy	DC	DEPT CORE	3	0	0	0	3	3	3	3		
3	18CM3122	Advanced Corporate Accounting	DC	DEPT CORE	3	2	0	0	5	5	5	5		
4	18CM3123	Accounting & Reporting standards	DC	DEPT CORE	3	2	0	0	5	5	5	5		
5	18CM3124	Goods and Service Tax	DC	DEPT CORE	3	2	0	0	5	5	5	5		
6	18CM3152	Elective-I	DE	DEPT ELEC	3	2	0	0	5	5	5	5		

7	18CM3163	Elective-II	DE	DEPT ELEC	3	2	0	0	5	5	5	5			
8	18ACCAF5	Performance Management	EC	EM CORE	3	2	0	0	0	5	5	5			
9	18ACCAF7	Financial Reporting	EC	EM CORE	3	2	0	0	0	5	5	5			
		Sub-total			18	10	4	0	30	40	32	42			
		B.COM(H) - III year 2nd Semester													
1	18PT3201	Practice school (Industrial training-3rd year)	DC	SCH CORE	0	0	0	48	12	0	0	48			
2	18ACCAF8	Audit and Assurance	EC	EM CORE	4	0	0	0	0	4	0	0			
3	18ACCAP1	Strategic business leader	EC	EM CORE	3	0	0	0	0	3	0	0			
4	18ACCAP2	Strategic business reporting	EC	EM CORE	3	2	0	0	0	5	0	0			
6	18ACCAP4	Advanced Financial Management	EC	EM CORE	3	2	0	0	0	5	0	0			
7	18ACCAP5	Advanced Performance Management	EC	EM CORE	3	2	0	0	0	5	0	0			
8	18ACCAP6	Advanced Taxation	EC	EM CORE	3	2	0	0	0	5	0	0			
9	18ACCAP7	Advanced Audit and Assurance	EC	EM CORE	3	2	0	0	0	5	0	0			
		SUB-TOTAL			25	12	0	48	12	37	0	48			
1	18 PT 1101	Practice School / SIP (end of 1st Year)		SCH CORE	0	0	0	12	3	12	12	12			
2	18 PT 2101	Practice School / SIP (end of 2nd Year)		SCH CORE	0	0	0	12	3	12	12	12			
		Sub-Total			0	0	0	24	6	24	24	24			
		Total			79	36	30	36	149	232	181	268	% of credits		UG C
		Building Blocks for Communications			0	0	0	10				6.62			
		Business Information system	HSS	UNI CORE	1	0	2	4	3			1.99			
		Foreign Language	HSS	UNI ELEC	2	0	0	0	2			1.32			
		Business Mathematics & statistics	HSS	UNI CORE	3	2	0	0	5		17	3.31	15.43	12	
		Indian heritage & culture	HSS	UNI CORE	0	0	2	0	1			0.66			
		Ecology & Environment	HSS	UNI CORE	2	0	0	0	2			1.32			
		Universal Human Values & Professional Ethics	HSS	UNI CORE	1	0	2	0	2			1.32			
		Practie school (Industrial training)		SCH CORE	0	0	0	48	12			7.95			
		Practice School / SIP (end of 1st Year)		SCH CORE	0	0	0	12	3		83	1.99	84.57	24	
		Practice School / SIP (end of 2nd Year)		SCH CORE	0	0	0	12	3			1.99		24	
		Electives			6	4	0	0	10			6.62			
		core subjects							97			64.90		84	
									149		100	100	100	144	

Inter University comparison														
Year	University	KLU	GEETHAM	DU	MU									
	Semesters	Credits	Credits	Cr	Cr									
1st Year	Semester-I	22	19	20	20									
	Semester-II	20	22	19	20									
2nd Year	Semester-I	29	21	24	20									
	Semester-II	30	22	25	20									
3rd Year	Semester-I	30	26	23	20									
	Semester-II	12	31	20	20									
SIP/Project work	End of 1st Yr	3	6	Nil	3									
	End of 2nd Yr	3	6	Nil	3									
Total Credits		149	153	131	126									
		B.Com(H)	B.Com(H)	B.Com	B.Com									

NOTE: OUT OF THE BELOW ELECTIVES, THE CANDIDATE CAN OPT ANY TWO SUBJECTS (ONE SUBJECT FROM EACH GROUP)

KLU ELECTIVES

Course Code	Course Title	L	T	P	H	C
ELECTIVES – I (Accounting & Taxation)						
18 CM 3150	Corporate Restructure	3	2	0	4	4
18 CM 3151	Advanced Cost & Management Accounting	3	2	0	4	4
18 CM 3152	Corporate Tax Planning & Management	3	2	0	4	4
18 CM 3153	Entrepreneurship Development	3	2	0	4	4
ELECTIVES – II (FINANCE)						
18 CM 3160	Financial Derivatives	3	0	2	5	4
18 CM 3161	Strategic Financial management	3	0	2	5	4
18 CM 3162	Export and Import documentation	3	0	2	5	4
18 CM 3163	Security analysis & Portfolio Management	3	0	2	5	4

ITEM No. 13.06

PROPOSED SYLLABUS FOR B.COM(H) AND B.COM(H) WITH ACCA

SEMESTER – I

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Course Title: Basic English Course Code: 18UC1101 L-T-P-S 0-0-4-0

BASIC ENGLISH

Interactive Grammar: Action Words-Modifiers, Intensifiers, Connectives ---- 5 Passages- 5 Worksheets (Revision tests of Bridge Course topics) -Parsing

Sentence Skills: Tense, Voice, Case, Gender, Reported Speech, Syntax, Types of Sentences, Syntactic Ordering

Introduction to the Sounds of English: Basic English Sounds, Distinctive Sounds of English, Assimilation, Contraction, Elision, Twinning, Stress, Syllables, Word-stress, Tone and Intonation- Rising, Falling, Rise-fall and Fall-rise.

Language Laboratory Interactive: Escalator talk, JAM, Ranking, Shrinking Story, Desperate Decision, Listening for Specifics, Pronunciation Practice.

Quantitative Aptitude: Permutations and Combinations, Probability

Reasoning: Number and Letter Analogy, Odd Man out, Analytical Reasoning-I

Reference Books

1. Kerry Patterson, Joseph Grenny, Ron McMillan: Crucial Conversations: Tools for Talking When Stakes Are High. Switzler: Paperback – Animated, September 9, 2011.

2. Douglas Stone, Bruce Patton, Sheila Heen, and Roger Fisher : Difficult Conversations: How to Have Conversations that Matter the Most . Paperback – November 2, 2010

3. R.K. Bansal, J.B. Harrison: Spoken English. Delhi: Orient Black Swan. 2009.

4. Language Laboratory Teacher Manual, KLEF

Course Title: PRINCIPLES OF ACCOUNTING Course Code:

18CM1101 L-T-P-S 3-2-0-0

Course Objective:

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

Course Rationale: This course is a review of the fundamental concepts of accounting. The focus is on financial statements that a firm prepares each year. It helps students to understand the procedure for recording economic activities in purpose set of financial books and the purpose of maintaining the records. It nurtures students to prepare accounting records independently. The course explores the main financial statements such as profit & loss account and balance sheet and the everyday transactions that have to record.

Competency I:Introduction to Accounting: Need for Accounting – definition, objectives, functions and importance of Accounting, Branches of Accounting , advantages and limitations- bases of accounting, Book keeping and Accounting - Basic terminology used - Accounting concepts and conventions. Accounting equation, Double entry system, single entry system, advantages and disadvantages of double entry system and single entry system, accounting cycle - Classification of accounts - Rules o f double entry book keeping – Identification of financial transactions – Journal, Journalizing, Ledger, Posting to Ledger, Balancing of Ledger Accounts.

Competency II: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, Imprest system of 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

Competency III : Trial Balance, Final Accounts; Errors and Rectification:

Trial Balance:

Meaning, objectives of preparing Trial balance, 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 preparation of trial balances, 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

Competency IV:Depreciation - Provisions and Reserves:Meaning of Depreciation, Causes for deprecation, objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Accounting Policy and estimation relating to depreciation, 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.

Recommended 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:

- a. Dr. V.K. Goyal : Financial Accounting, Excel Books
- b. T.S. Grewal : Introduction to Accountancy, S. Chand and Co
- c. Haneef and Mukherjee : Accountancy ñ I, Tata Mcgraw Hill Co
- d. Arulanandam : Advanced Accountancy, Himalaya Publishers
- e. S.N. Maheshwari& V.L. Maheswari : Advanced Accountancy-I, Vikash Publishing Co.
- f. Ashok Benerjee : Financial Accounting, Excel

Course Title: Fundamentals of Business Economics Course Code: 18CM1102 L-T-P-S 3-0-0-0

Course objectives: The course learner will be able to-

CO No.	CO	PO	BTL
C1	Understand the basics in micro and macroeconomics.	a	1
C2	Acquire knowledge in consumer behavior and law of demand.	b	1
C3	Have applied knowledge in law of proportions and elasticity of demand.	b	1

C4	Acquaint with theories of market and price determination.	a	1
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COMPETENCY I 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.

COMPETENCY II 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 - Concept of Price Elasticity of demand – Measuring Price Elasticity – Different Methods Indifference Curves - Properties of indifference curve – Price(Budget) Line - Indifference curve schedule and indifference curve – Indifference Map – consumer Equilibrium with the help of indifference curve.

COMPETENCY III: Theory of Production and Costs: Production Function Scale of production - Economies and Dis Economies of scale – Cobb-Douglus Production Function. Law of variable proportions – Law of returns to scale - Internal and External Economics - Determinants of supply – Supply functions – Law of supply - Elasticity of supply and its measurements – Cost curves – Fixed and variable costs, Money costs and Real costs – Total, Average and Marginal costs – Opportunity costs - Revenue – Total, Average and Marginal Revenue.

COMPETENCY IV: Market Structures: Market structures – Perfect competition- imperfect markets – Price determination under Perfect competition. – Monopoly Price determination under monopoly – Price discrimination – Monopolistic competition - oligopoly – duopoly. Factor Pricing: Marginal productivity theory of distribution - Rent – Differential Rent – quasi Rent – Scarcity Rent – Theories of wage determination – Minimum wage – Interest classical and neo classical and Keynesian theories – profit dynamics.

a) Recommended Text Book(s):

Modern Micro Economics, A. Koutsoyiannias, McMillan.

b) 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, Himalaya
Prof. 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.

Course Title: Technical skill – I (BUSINESS INFORMATION SYSTEM)

Course Code: 18TS1151 L-T-P-S 1-0-2-4

Course objectives: The course learner will be able to-

CO No.	CO	PO	BTL
C1	To understand basics of computers both software and hardware.		
C2	To understand the Management Information Systems using application like Access and Excel.		
C3	To understand the MS work MS power point slide layout and animation		.
C4	To understand the MS Excell, data entry working with reports.		

Course Curriculum

Competency I: Introduction to computers- Overview, Computers for Individual users, Computers for organizations, Computers in society; Components of a Computer-Hardware: Processing Devices, Memory Devices, I/O Devices, Storage Devices;

(CO-I: Understand the basic use of computer hardware and software, networks, and the Internet in the workplace and apply the acquired skills and concepts in the professional assignments).

Competency II: Networks: Introduction to Networks-Overview, Types of Networks; Concepts of Internet-Overview, Applications of Internet, E-Commerce.

(CO-II: Apply the knowledge of networks for effective business expansions.)

Competency III: MS-Word - Introduction to Word Processing: Identifying the components of document window, Standard & Formatting Toolbars, Create, Open, Save documents ,Editing Text in Documents; Viewing & Formatting Documents. MS-Power Point - Creating & opening presentations, slide layout, animation schemes to slides;

(Co-III: Manage and analyze business communication with effective use of Word and Excel.)

Competency IV: MS-Excel – worksheets, Cell Referencing, Functions & Formulas, Chart. MS-Access - Creating & Managing Databases: Create tables, Managing Data in Access: Forms - Creating Forms, Data entry on Form; Working with reports;

(CO-IV: Create business databases and dashboards using MS-Excel and MS-Access applications.)

LEARNING SUPPORT:

a) Recommended TextBook:

1. Peter Norton,” Introduction to Computers”, Tata McGraw-Hill, 6th Edition.

b) Reference books:

1. Information Technology for Management, Ramesh Behl -Tata McGraw Hill Pvt ltd.

2. Alexis Leon, Mathews Leon,” Introduction to Computers with MS-Office 2000”, Tata McGraw-Hill, 2006

c) Journals to be referred:

1. Journal For IT Education

2.Indian Journal for Information Science and Technology

3.Indian Journal for Computing Technology

4. Oriental Journal of Computing Science and Technology

5. Computer User

6. Indian Journal for Computing Technology.

**Course Title: BUSINESS MATHEMATICS AND STATISTICS Course Code:
18CM1103 L-T-P-S:3-2-0-0**

Objectives of the course: The course learners will be able to: -

CO No.	CO	PO	BTL
C1	Acquaint with Definition and cope of statistics and basic statistics	C	1,2,3
C2	Understand correlation and regression analysis.	C	1,2,3
C3	Understand financial mathematics	C	1,2,3
C4	Know about Matrix Algebra.	C	1,2,3

Competency Level - 1:- Introduction to statistics-need-definitions-Tabulation-measures of central tendency-Arithmetic Mean, Median and Mode, Measures of Dispersion-. Range, Mean Deviation and Standard Deviation

Competency Level – 2 Correlation & Regression -Karl Pearson’s Coefficient of Correlation - rank Correlation - Differences between Correlation and Regression - Least squares method – regression equation – importance in business

Competency Level – 3:- 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.

Competency Level – 4 - 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-

Recommended Text Books:

- 1) Business Statistics, S. P. Gupta, Sultan Chand & Sons, 2014, 44th Edition, New Delhi.
- 2) Fundamentals of Applied Statistics, S.P. Gupta & V.K. Kapoor, Sultan Chand & Sons , 2014, 11th Edition, New Delhi
- 3) D.C.Snacheti&V.K.Kapoor , Business Mathematics, Sultan Chand & Sons , 2005, 7th Edition, New Delhi.

Reference Books:

1. J.D.Gupta, P.K.Gupta& Man Mohan, Mathematics for Business and Economics, Tata McGraw Hills, 2005, 4th Edition, New Delhi.
2. Business Mathematics & statistics, N. K. Nag, 3rd Edition, 2004, Kalyanipublishers

Course Title: Principles of Organization & Management Course Code: 18CM1104 L-T-P-S: 3-0-0-0

Course objectives: The course learners will be able to

CO No.	CO	PO	BTL
C1	Understand the basics such as business, commerce, industry, trade and organization	b	1
C2	Have knowledge in various forms of organization	b	1
C3	Understand the various types of companies and its incorporation and management	b	1
C4	Understand the organizing, delegation and decentralization	b	1

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

Competency level:2 Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family: 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.

Competency level 3: Joint Stock Company: Joint Stock Company – Meaning – Characteristics –Advantages - Kinds of Companies – Difference between private and public companies –Promotion of A Company: Promotion –Stages- Promoters –Characteristics –Registration – Commencement of Business – Preparation of Important documents – Management, Planning and Decision Making Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management.

Competency level-4: Organizing – meaning - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective Centralization – Decentralization –Meaning – Differences between delegating and decentralization

Recommended Text Books:

1. Business organisation 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 - Horold Koontz and IteinzWeibrich –
5. Principles of Management – Theo Hymen

Reference Books

1. Management Theory & Practice - J.N.Chandan
2. Essential of Business Administration - K.Aswathapa 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

Course Title: Indian Heritage and Culture Course Code: 18UC0007 L-T-P-S: 0-0-2-0

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

Introduction-Concept of Culture-Culture and Civilization-General Characteristics of Indian Culture-Importance of Culture-Unity in Diversity

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

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

Rise of the West and its impact on India-Social and Religious reformers in the 18th and 19th centuries-Press and growth of modern Indian literature-Rise of Indian Cinema-Indian Independence

Reference Books:

1. Facets of Indian Culture- Spectrum Publications
2. Ancient India: National Council of Educational Research and Training
3. Medieval India: Part I & Part II: National Council of Educational Research and Training.
4. Modern India: National Council of Educational Research and Training.
5. An Advance History of India: R.C. Majumdar, H.C. Raychaudhuri&KalikinkarDatt: Macmillan India Ltd.

6. The Wonder that was India :A.L.Bhasham.

Course Title: Financial Accounting Course code 18ACCAF3 L-T-P-S: 3-2-0-0

Course objective

To introduce and equip students towards principles and concepts of financial accounting, use of double entry book keeping and preparation of basic financial statements.

Competency level-I

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 - The qualitative characteristics of financial information.

The use of double-entry and accounting systems -Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information, Ledger accounts, books of prime entry, and journals. Recording transactions and events -Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs. Preparing a trial balance - Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts.

Preparing basic financial statements - Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records.

Competency level-II

Preparing simple consolidated financial statements – Subsidiaries – Define and describes the following terms in the context of group accounting: Parent, Subsidiary, Control, Consolidated or group financial statements, Non-controlling interest, Trade / simple investment. Identify subsidiaries within a group structure. Describe the components of and prepare a consolidated statement of financial position or extracts thereof including: Fair value adjustments at acquisition on land and buildings (excluding depreciation adjustments), Fair value of consideration transferred from cash and shares (excluding deferred and contingent consideration), Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealised profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year,

Competency level-III

Calculate goodwill(excluding impairment of goodwill) using the full goodwill method only.

Describe the components of and prepare a consolidated statement of profit or loss or extracts there of including: Elimination of intra-group trading balances (excluding cash and goods in transit), Removal of unrealised profit arising on intra-group trading, Acquisition of subsidiaries part way through the financial year. Associates - Define and identify an associate and significant influence and identify the situations where significant influence or participating interest exists, Describe the key features of a parent-associate relationship and be able to identify an associate within a group structure, Describe the principle of equity accounting.

Competency level-IV

Interpretation of financial statements - Importance and purpose of analysis of financial statements - Describe how the interpretation and analysis of financial statements is used in a business environment, explain the purpose of interpretation of ratios.

Ratios - Calculate key accounting ratios: Profitability, Liquidity, Efficiency, and Position. Explain the interrelationships between ratios.

Analysis of financial statements - Calculate and interpret the relationship between the elements of the financial statements with regard to profitability, liquidity, efficient use of resources and financial position, Draw valid conclusions from the information contained within the financial statements and present these to the appropriate user of the financial statements

SKILL DEVELOPMENT

1. Identify the users of financial statements
2. Computation of Goodwill in a consolidation environment
3. Prepare basic financial statements

- Interpret financial statements using ratios.

Reference books:

- Financial Accounting - BPP Learning Media
- Financial Accounting - Kaplan Publishing
- Financial Accounting- Becker Professional Education
- Financial Accounting–London School of Business and Finance
- Jain, S. P., & Narang, K. L. (2015). ADVANCE ACCOUNTANCY (Corporate Accounting). New Delhi: Kalyani Publishers.

Course Title: English Proficiency Course Code: 18UC1202 L-T-P-S 0-0-4-0

Writing Skills: How to Write a Definition, Defining Technical Terms, Product and Process Description.
Advanced Grammar Skills: Transformation of Sentences, Phrases, Clauses, Sentences—Simple, Compound, Complex Sentences, Concord, Lexis 1: Synonyms, Antonyms, Analogies, Sentence Equivalence-One-Word Substitutes.

Language Laboratory Interactives: Debate, Blind-fold, Role Play, Situation Reaction Test--Build an Island nation

Quantitative Aptitude: Data Interpretation, Data Sufficiency

Reasoning: Symbols and Notations, Clocks and Calendars, Analytical Reasoning-II

Reference Books:

- Dictionary of Technical Terms
- Dr. Meenakshi Raman and Dr. Sangeetha Sarma: *Technical Communication*. Oxford University Press: Delhi. 2016.
- The Ultimate Verbal and Vocabulary Builder. Texas: Lighthouse Review. 2000.
- Rajeev Vasisth: *Interactive Vocabulary Drills*. New Delhi: Arihant Publications Limited. 2011.
- Language Laboratory Teacher Manual, KLEFU

Course Title: Financial Accounting Course Code: 18CM1206 L-T-P-S: 3-2-0-0

Course Objectives: The course learner will be able to-

CO No.	CO	PO	BTL
C1	Understand the fundamentals of accounting for bills of exchange.	a	1,2
C2	Know about consignment and joint venture accounts.	c	1,2
C3	have knowledge in accounting of non-trading concerns.	a	1,2
C4	Acquaint with accounting knowledge in partnership accounting.	c	1,2

Course syllabus:

Competency-1- Accounting for Bills of Exchange: 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 – Accommodation Bills – Accounting Entries for Accommodation Bills

Competency – 2: Accounting for Consignment and Joint Venture: Consignment - Features, Terms used - Performa 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

Competency – 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.

Competency – 4: Accounting for Partnership firms: Meaning of Partnership - Features of Partnership - Partnership Deed - Fixed and Fluctuating Capitals – Appropriation of Profits - 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 of Partnership Firm – Insolvency of a Partner – Application of Garner vs. Murray. Meaning of Dissolution – Types of dissolution – accounting treatment for Dissolution of Partnership Firm – Insolvency of a Partner – Application of Garner vs. Murray.

Recommended Text Books:

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

Course Title: Macro Economic Analysis Course Code: 18CM1207 LTPS: 3-0-0-0

Course Objectives: The course learner will be able to-

CO No.	CO	PO	BTL
C1	Understand the various concepts relating to Macro Economics	a	1
C2	Have knowledge in measurement of aggregate economic variables.	b	1
C3	Have knowledge in theory of Money, Consumption function and saving function.	a	1
C4	Acquaint with various phases of balance of payments and exchange rate system.	c	1

Competency Level – 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, and Schools of Thought

Competency Level – 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

Competency Level – 3: 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, and Expenditure and Tax Multipliers-

Investment Theory-Investment Functions, Inventory Investment, Business Fixed Investment, and Residential Investment.

Competency Level – 4: Variable Price Keynesian Model-Labour Market Disequilibrium, Aggregate Supply Function, Involuntary Unemployment, Effectiveness of Fiscal and Monetary Policies-**Balance of Payments Account & Exchange Rate Systems**-Current Account and its Sub-accounts, Capital Account, Exchange Rate, Fixed vs Flexible Exchange Rate Systems, and Semi-floating Exchange Rate System-Mobility, and Fiscal and Monetary Policies under Fixed and Flexible Exchange Rate Systems**Text Book**

- 1.A.V.Ranganadha Chari, Macro Economics, KalyaniPublishers , 2002, 2nd 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, 7th Edition, New Delhi
2. RuddarDutt and Sundaram, Indian Economy, S.Chand& Company, 2010, 61st Edition, New Delhi
3. R.Dornbusch, S.Fisher and R.Startz, Macro Economics, Tata McGraw Hill, 2009, 9th Edition, New Delhi
4. SurjeetR.Thillon, Economics, Dhillon Group of Publisher, 2000, 1st Edition, New Delhi
5. H.L.Ahuja,, Macro Economics Theory and Policy, S Chand, 2009, 10th Edition, New Delhi

Course Title: Technical skill-2 (Accounting Information System) Course Code: 18TS1252)

L-T-P-S: 1-0-2-4

Course Objective: By completion of this course, the course learner will be able to –

CO No.	CO	PO	BTL
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C1	Gain knowledge in fundamentals of computerized accounting.	a	1
C2	Have knowledge in Tally.	b	1,2
C3	Understanding accounting vouchers.	c	1,2
C4	Gain knowledge about Accounts with Inventory	c	1,2

SYLLABUS :

Competency Level -1: Introduction to Computerized Accounting: Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Competency Level – 2:Accounting Software Tally: Features of Tally – Tally Configuration and INI setup - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering a Group Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups in Multiple Companies - Ledgers – Creation, Alter and Delete Ledgers - Errors in Grouping and Account Classification.

Competency Level - 3: Accounting Vouchers: Recording of Transactions by using tally – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Competency Level – 4: Accounts with Inventory by using tally: Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Creation of Cost Centers – Creation of Godown.

Taxes and Report Generation: Enabling TDS/TCS, VAT, Service Tax, Excise - Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – VAT, TDS, Service Tax Reports.

Note: Latest edition of Accounting Software may be used.

Text Books:

1. Tally, C.NellaiKannan, Nels Publications, 2016, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2016, 1st Edition, New Delhi.,

Reference Books:

1. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2016 Edition, New Delhi.
2. Comdex Tally 9 Course Kit - NamrataAgrawal, Sanjay Kumar – wiley, 2016 Edition, New Delhi.
3. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2016 Edition, New Delhi.
4. Vikas Gupta, Computer and Financial Accounting with Tally 9.0, BPB Publications, 2016 Edition, New Delhi.,

CourseTitle: FRENCH (FOREIGN LANGUAGE) Course Code: 18FL1203 LTPS:2-0-0-0

Objectives of the course:

COURSE OUTCOMES: At the end of the course learners will be able to

CO No.	CO	PO	BTL
C1	To create awareness about the importance of French in the commercial operations		
C2	To acquire the correct pronunciation of French terminology		
C3	To use standard phrases in French in commercial operations.		

Syllabus: Formules de politesse- Alphabet- accents- Prononciation- Vocabulaire- Nourriture – Professions – Pays – Moyens de Transport – Batterie de la Cuisine. Grammaire – Articles Définis – Articles Indéfinis – Articles Contractés – Articles Partitifs – Féminin – Pluriel – Adjectifs Possessifs – Adjectifs Démonstratifs – Adjectifs Interrogatifs – Adjectifs Indéfinis – prépositions – Verbes. Pronoms Possessifs – Pronoms Personnels – Pronoms Démonstratifs – Pronoms Relatifs – Nombres – Monnaies – Heure – Jours de la Semaine – Mois – Saisons. Présentation – A l’hôtel – Au restaurant – Au téléphone – A la gare – A l’aéroport – Demander la Direction

Reference Books

1. French for Hotel Management & Tourism Industry – by S. Bhattacharya

Recommended Books

1. Cours De Langue Et De Civilisation FRANCAISES by G Mauger

Course Title: BUSINESS LAW Course Code: 18CM1209 L-T-P-S: 3-0-0-0

Objectives of the course: The course learners will be able to: -

CO No.	CO	PO	BTL
C1	to have knowledge of the appropriate legal issues	a	1
C2	test the general comprehension of elements of business laws.	b	1
C3	Understand fundamental legal terminology regarding contracts;	c	1
C4	understand essentials of a valid contract, sale of goods act, partnerships, agency	c	1

SYLLABUS:

Competency I: 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.

Competency II Indian Partnership Act: The India Partnership Act, 1932: General Nature of Partnership – Types 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.

Competency III 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.

Competency IV – 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.

By the end of the semester, student will be able to:

Task 1 - Gain complete knowledge in basics of cost accounting and preparation costs sheet.

Task 2 – Have knowledge with the purchase procedure of materials and control.

Task 3 – Acquire the knowledge in labor cost methods and control.

Task 4 – Able to solve Job and contract costing problems.

Suggested Readings

- Tulsian, P.C., Business Law TMH
- Chandra P.R., Business Law, Galgotia
- Mathur, Satish B., Business Law, TMH
- Kapoor, N.D., Business Law, Sultan Chand
- Gulshan, S.S., Business Law, Excel Books
- Kapoor, N.D., Corporate Law, Sultan Chand
- Sen & Mitra, Commercial Law including Company

Course Title: Banking Law and Practice L-T-P-S: 3-0-0-0 Course code: 18CM1210

Course Objectives: The course learners will be able to: -

CO No.	CO	PO	BTL
C1	Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.	a	1
C2	Understand the Present banking system in India.	b	1
C3	Understand the Bank and customer relationship and borrowing and lending of money.	c	1
C4	Have knowledge about Negotiable Instruments Act.	c	1

Competency Level-I:

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 -**Commercial Banks** – Public sector banks-private sector banks- -Unit banking-Branch banking-Functions of commercial banks - Role of commercial Banks in a developing economy

Competency Level - II: 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, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

Competency-III:

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

Competency – IV

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.

Course outcomes:

At the end of the semester student will be able to:

Task – 1: Understand the Banking regulations Act, Role of Commercial banks and RBI

Task – 2: Know about Banker and customer relationship and borrowing and lending policy of banks.

Task – 3: Acquire the knowledge about Negotiable Instruments Act.

Text Book

Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2010, 10th Edition, Mumbai.

Reference Books:

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
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. VijayaRagavanIyengar , Introduction to Banking, Excel Publications, 2009, 4th Edition, New Delhi.
9. Barbara Casu, Introduction to Banking, Prentice Hall, 2010, 2nd Edition, New Delhi.
10. Dr.D.M.Mithani, Money, Banking and Oublic Finance, Himalaya Publishing House, 2004, 1st Edition, Mumbai.
11. EGordon and Dr.K.Natarajan, Banking Theory, Law and Practice, Himalaya Publishing House, 2010, 21st Edition, Mumbai.

Course Title: Accountant in Business Course code 18ACCAF1 L-T-P-S: 3-2-0-0

COMPETENCY LEVEL-I

The business organisation, its stakeholders and the external environment - The purpose and types of business organisation, Stakeholders in business organisations, 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 organisation, Business organizational structure and design, Organizational culture in business, Committees in business organisations, Governance and social responsibility in business.

COMPETENCY LEVEL - II

Accounting and reporting systems, controls and compliance - The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorization, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering.

COMETENCY LEVEL-III

Professional ethics in accounting and business - Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.**Leading and managing individuals and teams** - Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance.

COMPETENY LEVEL-IV

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.

SKILL DEVELOPMENT

- Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organizational behaviour.
- Explain why Integrity, Objectivity and Professionalism and very important.

Reference Books:

1. Accountant in Business - BPP Learning Media
2. Accountant in Business - Kaplan Publishing
- 3.Accountant in Business - Becker Professional Education
4. Accountant in Business - London School of Business and Finance
5. Accountant in Business - Emile Woolf International

**Course Title: Professional Communication Skills Course Code: 18UC2103
L-T-P-S 0-0-4-0**

GrammarandUsage:Error Analysis.

WritingSkills:Topic sentence, Linkers, Connectors and Transition, Paragraph Writing, Letter Writing

Reading Comprehension: Techniques, Skimming and Scanning, Vertical Reading, Reading Perception Tests (RPT): (Graphic) Reading Perception Tests (RPT), Semantic Interpretation of the Text, Reading Speed Enhancement.

Soft Skills: Interpersonal Skills, Adjusting Your Attitude-Arrogance has no Place in the Workplace, Cultural Sensitivity in the Workplace, Corporate Culture: Learning How to Fit In.

Quantitative Aptitude: Time and Work, Time and Distance

Reasoning: Deductions, Logical Connectives, Venn Diagrams

Reference Books:

1. Gajendra Singh Chauhan and Smita Kashiramka. *Technical Communication*. Delhi: Cengage Learning India. 2018.
2. Andrea Penruddocke and Christopher A. Warnasch. *English for the Real World*. USA: Living Language. 2004
3. Gerald J. Alfred, Charles T. Brusaw and Walter E. Oliu. *Hand Book of Technical Writing*. USA: Bedford. 2000.
4. Asher Cashdan: *Language, Reading and Learning*. Oxford: Basil Blackwell. 1979.

Course Title: Advanced Accounting Course Code: 18CM2110 L-T-PS : 3-2-0-0

Objectives of the course: The course learners will be able to :-

CO No.	CO	PO	BTL
C1	Understand single entry system of accountancy.	a	1,2
C2	Acquaint with the accounting procedure of Royalties.	b	1,2
C3	Know about the procedure of Hire purchase and Installment system.	c	1,2
C4	Capable of dealing with insolvency and fire claims.	c	1,2

Course curriculum:

Competency Level- I - 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)

Competency Level- II - Royalties – Meaning – Explanation of various terms – Accounting treatment in the books of lessor and lessee – Strike period – Sub-lease (Practical Problems)

Competency Level- III – 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)

Competency Level- IV – 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)

Course Outcomes

By the end of the semester, student will be able to:

Task 1 - Gain complete knowledge in Hire purchase and Installment system.

Task 2 - Understand the accounting procedure of Royalties.

Task 3 - Know about Single entry system of accountancy.

Task 4 - Have a systematic accounting treatment of Insolvency of an Individual, Fire claims.

Recommended Text Books:

1. S.P. Jain and K.L. Narang, *Financial Accounting-II*, Kalyani Publishers, 2005, 2nd Edition, New Delhi
2. S.N. Maheswari & S.K. Maheswari, *Financial Accounting*, Vikas Publishing House, 2009, 4th 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
4. Shukla & Grewal, *Advanced Accounting*, Sultan Chand
5. R.L. GUPTA & Radhaswamy, *Advanced Accounting*, Sultan chand.

Course Title: Fundamentals of Cost Accounting Course Code: 18CM2111**L-T-P-S : 3-2-0-0****Objectives of the course: The course learners will be able to: -**

CO No.	CO	PO	BTL
C1	Understand the basics of cost accounting and accounting for materials.	a,c	1,2
C2	Acquaint with the purchase procedure of materials and control.	a,c	1,2
C3	Know about the labor cost methods and control.	a,c	1,2
C4	Capable of dealing with cost records.	a,c	1,2

Competency – I :

a. 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).

b. 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-organisation and methods of pricing issues FIFO, LIFO, average methods, base stock and standard cost, treatment of storage losses.

Competency - II:

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.

Competency – III:

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.

Competency - IV:

Cost Records-Cost Ledgers – Integral cost accounts – Non-integral cost accounts-Reconciliation of Cost Accounts and Financial accounts.

Reference Books:

- Cost Accounting by PC Tulsian, Tata McGraw-Hill Publishing Company Ltd, New Delhi
- 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
- Bhattacharyya, Ashish K., Cost Accounting for Business Manageres, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

Course Title: Ecology and Environment Course Code: 18UC0009 L-T-P-S 2-0-0-0**ECOLOGY AND ENVIRONMENT**

Mapping of Course Outcomes (CO) to Program outcomes:

CO No:	CO	PO	BTL
CO 1	Understand the importance of Environmental education and conservation of natural resources.	6	1
CO 2	Understand the importance of ecosystems and biodiversity.	12	1
CO 3	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.	6	3

Syllabus:

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

Course Title: Management Accounting Course Code: 18CM2113 L-T-P-S: 3-2-0-0

Course Objectives :

Course objectives: The course learner will be able to –

CO No.	CO	PO	BTL
C1	Understand the need of Management Accounting & Financial statement Analysis	a	1,2
C2	have knowledge about the funds flow statement	b	1,2
C3	know about the need of preparing cash flow statement	c	1,2
C4	learn the basics of Ratio Analysis	a	1,2

Competency Level - 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.

Competency Level -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.

Competency Level -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.

Competency Level - 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 – Taxamn allied Services Pvt. Ltd.
- 3.M.Y.Khan, P.K.Jain – Management Account – Tata McGraw Hill.
- 4.Mornngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting 5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi

Course Title: FUNDAMENTALS OF INCOME TAX Course Code: 18CM2114 L-T-P-0 : 3-2-0-0

Objectives of the course: The course learners will be able to :-

CO No.	CO	P O	BT L
C1	Know the basics of Income tax.	a	1,2
C2	Understand the treatment of Income from Agriculture.	b	1,2
C3	Have knowledge about Residential status and incidence of tax.	c	1,2
C4	Gain knowledge to compute Income under five heads.	c	1,2

Course curriculum –

Competency – I: 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.

Competency – II: Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income.

Competency – III: Income from House Property: Annual Value, let out property, self occupied properties, deductions, computation of house property income.

Competency – IV: 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.

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.

Course Outcomes

At the end of the semester student will be able to:

- Task 1 - Understand the fundamental principles of Income tax.
- Task 2 - Know about income from agriculture.
- Task 3 - Calculate Residential status and incidence of tax.
- Task 4 - Gain Knowledge to compute Income under five heads.

Text Book:

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

Reference Books:

1. Bhaghavathi Prasad, Law and Practice of Income tax, New Age International Publisher New Delhi.
2. Vinod K. Singhania, 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.

Course Objective: The course learner will be able to –

CO No.	CO	PO	BTL
CO1	Know the basics of auditing and commencement of audit.	a	1
CO2	Understand the qualifications of statutory auditor and audit planning.	b	1
CO3	Acquire the knowledge in Internal check and vouching.	a	1
CO4	Learn about verification and valuation of assets and liabilities	c	1

Competency - I: 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.

Competency - II: 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.

Competency - III: 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

Competency - IV: 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.Auditreports: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

Note: Latest edition of text books may be used.

Course Title: Management Accountant Course code 18ACCAF2 LTP: 3-2-0

OBJECTIVE

To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context.

COMPETENCY LEVEL-I

The nature, source and purpose of management information: Accounting for management - Sources of data - Cost classification - Presenting information. **Cost accounting techniques:** Accounting for material, labour and overheads - Absorption and marginal costing - Cost accounting methods - Alternative cost accounting principles.

COMPETENCY LEVEL-II

Budgeting: Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting - Behavioural aspects of budgeting.

COMPETENCY LEVEL-III

Standard costing: Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit.

COMPETENCY LEVEL-IV

Performance measurement: Performance measurement - overview - Performance measurement - application - Cost reductions and value enhancement - Monitoring performance and reporting.

SKILL DEVELOPMENT:

1. Visiting a factory and studying its working.
2. Visit a service concern and find out how costs are calculated.
3. Perform a Variance calculation on a set of financials.

Reference books:

1. Management Accounting - BPP Learning Media
2. Management Accounting - Kaplan Publishing
3. Management Accounting - Becker Professional Education
4. Management Accounting - London School of Business and Finance
5. Management Accounting - Emile Woolf International

Course Title: Corporate & Business Law Course code 18ACCAF4 LTP: 4-0-0

Objectives of the course: The course learners will be able to: -

C-1- It is essential that students of commerce should have knowledge of the appropriate legal issues

C-2-To test the general comprehension of elements of business laws.

C-3 Understanding of fundamental legal terminology regarding contracts;

C-4 To understand essentials of a valid contract, sale of goods act, partnerships, agency.

RATIONALE

Corporate and Business Law is divided into eight areas. The syllabus starts with an introduction to the overall English legal system such as the court system and sources of law. It then leads into the area of the law of obligations including contract and tort, which underpin business transactions generally.

The syllabus then covers a range of specific legal areas relating to various aspects of business of most concern to finance professionals. These are the law relating to employment and the law relating to companies. These laws include the formation and constitution of companies, the financing of companies and types of capital, and the day-to-day management, the administration and regulation of companies and legal aspects of insolvency law. The final section links back to all the previous areas.

This section deals with corporate fraudulent and criminal behaviour.

SYLLABUS:

COMPETENCY-I

Essential elements of the legal system-Law and the legal system-Sources of law-The law of obligations-Formation of contract-Content of contracts-Breach of contract and remedies

COMPETENCY-II

The law of torts and professional negligence-Employment law-Contract of employment-Dismissal and redundancy-Agency law-Partnerships Act.

COMPETENCY-III

Corporations and legal personality-The formation and constitution of a company-Capital and the financing of companies-Share capital-Loan capital-Capital maintenance and dividend law-Management, administration and the regulation of companies-Company directors-Other company officers-Company meetings and resolutions

COMPETENCY-IV

Insolvency law- Insolvency and administration-Corporate fraudulent and criminal behaviour
Fraudulent and criminal behavior

Course Title: Aptitude Builder -1 Course Code: 18UC2204 L-T-P-S 0-0-4-0

Directed Listening and Thinking Activity (DLTA) Skills:

Reading, Listening, Thinking, Writing, Presentation - Method: Flipped Classroom.
 Writing Skills: Paraphrasing, Summarizing, Notice, Circular, Agenda, Minutes, Memo

Body Language (Kinesics) : Postures, gestures, eye contact

Self-confidence: Self-esteem

Soft Skills: The Art of Compromise, Learn to Say: “I Don’t Know”, Being organized, Showing Self-awareness, An eye on success, being self-motivated, Showing self-awareness, Find Direction from Someone Who Is Lost: “The Drifter”

Self-Assessment for Attainable Career Objectives--Defining a Career Objective

Quantitative Aptitude: Numbers, Averages and Alligations, Mensuration

Reasoning: Cubes, Binary Logic, Ordering and Sequencing

Reference Books:

1. Daniel G. Riordan and Steven E. Pauley: *Technical Report Writing Today*. New Delhi: Biztantra. 2004.
2. Ken Taylor. *Telephoning and Teleconferencing Skills*. Hyderabad: Orient Black Swan. 2008.
3. E. Suresh Kumar, B. Sandhya. *Communication for Professional Success*. Delhi: Orient Black Swan. 2013
4. *Reasoning Trainer Plus.*: Hyderabad: Brain Mapping Academy. 2012

Course Title: Corporate Accounting Course Code: 18CM2215 L-T-P-S: 3-2-0-0

Course Objective: The course learner will be able to –

CO No.	CO	PO	BTL
C1	Understand Issue and redemption of shares and debentures.	a	1,2
C2	Have knowledge about final accounts of a company.	b	1,2
C3	Gain knowledge in valuation of shares and goodwill.	c	1,2
C4	Acquaint with incorporation of a company.	c	1,2

Course curriculum:

Competency Level 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.

Competency Level 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.

Competency Level 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 guide lines. - Acquisition of business and profits prior to incorporation- Practical problems

Competency Level 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 McgrawHill Company, 2009, 1st Edition, New Delhi..

Course Title: Advanced Cost Accounting Course Code: 18CM2216 L-T-P-S: 3-2-0-0

Objectives of the course: The course learners will be able to :-

CO No	CO	PO	BTL
C1	Prepare Job cost sheet, contract accounts.	a,c	2
C2	Preparation of process accounts in processing industries	a,c	2
C3	Apply the Marginal costing techniques for decision making.	a,c	2
C4	Apply the standard costing to analyze the variance	a,c	2

Competency Level-I

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

Competency Level II 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

Competency Level-III

Marginal Costing

Meaning, Advantages, Limitations and Applications - Breakeven 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.

Competency Level-IV

Standard Costing

Definition, Significance and Applications - Various 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 - Benchmarking for Setting of Standards - Variance Reporting to Management

Reference Books

1. S.P.Jain & K.L.Narang - Cost and Management Accounting; Kalyan Publishers, 23, Daryaganj, New Delhi-110002.
2. V.K.Saxena & C.D.Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi-110002
3. PC TULSIAN Cost accounting- McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, 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-ManagementAccounting;VikasPublishingHouse(P)Ltd.A-22,Sector 4,Noida-201301
4. RaviM.Kishore-AdvancedManagementAccounting;Taxmann's,TaxmannPublication(P)Ltd.59/32,NewRohtakRoad,NewDelhi-110005.
5. M.Y.Khan&P.K.Jain-TheoryandProblemsofManagementandCostAccounting;McGraw-HillEducation(India)Ltd.B-4,Sector63,GautamBudhNagar,Noida-201301.
6. JawaharLal-CostAccounting;McGraw-HillEducation(India)Ltd.B-4,Sector63,GautamBudhNagar, Noida-201301.
7. C.T.Hornngren-CostandManagementAccounting-AManagerialEmphasis;PearsonEducationAsia,482,F.I.E.Patparganj,Delhi-110092.
8. B.M.LallNigam&I.C.Jain-CostAccountingPrinciplesandPractice;PrenticeHallofIndia,M-97,ConnaughtCircus,NewDelhi-110001

Course Title: Corporate and Allied Laws Course Code: 18CM2217 L-T-P-S: 3-0-0-0

Course Objectives:

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

Competency I 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.

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).

Competency III 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,Authorised Person, Contravention and Penalties Adjudication and Appeal, Directorate of Enforcement.

Competency IV: 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:

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

References:

Business Law for Management, K R Buchandani, Himalaya Publishing House

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

Course Title: FINANCIAL MANAGEMENT **Course Code:**
18CM2218 **L-T-P-S: 3-2-0-0**

Objectives of the course: The course learners will be able to: -

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

Competency - I: 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)

Competency – II: 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).

Competency – III: 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)

Competency - IV:

- b. **Working Capital Management:** An over view 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).
- c. **Dividend Decision** Meaning, need and significance of dividends – Types of dividends – Dividend Policy of corporations - Factors Influencing Dividend Policy - Dividend theories- Walter's model - Gordon's Model - MM Hypothesis (Theory only).

By the end of the semester, student will be able to:

- Task 1 - Understand the basics of Financial Management.
- Task 2 - Gain knowledge in capital budgeting decision.
- Task 3 - Know about capital structure and cost of capital.
- Task 4 - Capable of getting knowledge in Cash, receivables and inventory management and dividend decision.

Learning Support:

a) Recommended Text Book(s):

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

b) Reference Books:

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

Course Title: Assessment of Direct taxes Course Code: 18CM2219 L-T-P-S: 3-2-0-0

Objectives of the course: The course learners will be able to: -

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

Course curriculum – Competency 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.

Competency –II :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)

Competency –III :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)

Competency –IV: Income tax authorities – Procedure of assessment, form of tax returns – submission of tax returns and PAN-Appeals-penalties and prosecutions..

Text Books

Vinod K. Singhania, Direct Taxes Law and Practices, Taxmann Publications, New Delhi.
Gaure&Narang, Elementary Income Tax, Kalyani Publishers, New Delhi.
Systematic approach to Income tax -Ahuja and Gupta, Bharat publication,

Course Title: Universal Human values and Professional Ethics

Course Code: 18UC0010 L-T-P-S: 1-0-2-0

UNIVERSAL HUMAN VALUES & PROFESSIONAL ETHICS

Mapping of Course Outcomes (CO) to Program 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:

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.

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.

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.

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", 1st Ed, Excel Books.

COURSE TITLE: Technical skill-III (Commerce lab) (Accounting & Taxation)

COURSE CODE: 18TS2253

LTP:1-0-2-4

CO No.	CO	PO	BTL
C1	Preparation of vouchers, invoices bearers cheques Debit/credit card operation	a	1,2
C2	Know the negotiable instruments, documents for formation of a company	b	1,2
C3	Know Share transitions and ITR preparation	c	1,2
C4	Know about GST	c	1,2

Competency level- I

Lab 1: Accounting Vouchers – Invoices - Preparation of Specimen of Vouchers and Invoices.

Lab 2: Specimen of Bearer Cheque with CTS technology, Specimen of Debit and Credit cards. Deposit forms and withdrawal forms and Application forms for opening a Savings Bank A/c with commercial banks and filling.

Lab 3: Pass book proforma and transactions, bank statements, Demand draft.

Lab 4:List customer services offered by any one bank of your choice.

Competency level- II

Lab 5: Promissory notes, Bills of Exchange, cheques, various types of crossing,

Lab 6:Understandthe liquidity and profitability of any firm.

Lab 7: Partnership deed and preparation of simple partnership deed.

Lab 8: Formalities for registration of a company - Memorandum of Association, Articles of Association and Prospectus of a company

Competency level– III

Lab 9: Institutional underwriters – Shares Certificate - Debentures - Demat Account

Lab 10: Buying and selling of securities in Primary Market and Secondary Market.

Lab 11:Collection and writing a report on a Salary Slip from an employee of any organization,

Lab 12:Filing up of Income tax returns (ITR) and Listing due date for filing income tax returns. – Different kinds of forms used for filing

Competency level IV

Lab 13:Dealers registration procedure under GST Law.

Lab 14:Various returns to be filled under GST Law

Lab 15:Computation of GST liability.

Lab 16: Duty drawback under Customs Act

OBJECTIVE

This subject aims to familiarize students with the basic concepts of income tax and indirect tax, tax system in India, computation of total income and tax liability, tax planning and management, IT authorities and functions, assessment procedure and filing of returns. The course also focuses on giving the students an orientation on the tax implications of important corporate decisions like dividend payments, corporate restructuring, transactions between associated enterprises etc. which will help the future managers to make informed decisions.

COMPETENCY -I

Basic Concepts of Direct Taxes : Basic Concepts of Fiscal Policies & Definitions – assessment year – previous year – person – assessee – Income – charges on income – gross total income – capital and revenue receipts – residential status – receipt and accrual of income – connotation of income deemed to accrue or arise in India – Tax Planning – Tax Evasion and Tax Management.

COMPETENCY -II

Computation of Total Income and Tax Liability: Income from salaries – Income from house property – Profits and Gains from business or Profession – Capital Gains and Income from other sources – Aggregation of income – Carry forward and set off of losses – Gross Total Income – Deductions under Chapter VI A – Total Income – Computation of Tax liability of individual assesses – Preparation of Income tax returns of Individual assesses – E - filing of returns.

COMPETENCY -III

Corporate Tax Planning: Computation of total income and tax liability of corporate entities with Minimum Alternate Tax – Corporate Dividend Tax – Exemptions available to companies in SEZ – Tax holidays – Tax implications of Corporate Restructuring – Double Taxation Avoidance Agreements (DTAA) – Transfer pricing and General Anti Avoidance Rule (GAAR)

COMPETENCY -IV

Tax Authorities, Assessment Procedure and Rules: Income Tax authorities and functions – Deduction and collection of tax at source – advance tax and interest – return of income and assessment procedure – Refunds – penalties and prosecution – appeals and revision – Settlement of cases.

Introduction to Indirect Taxes: Difference between direct and indirect taxes – Law relating to Central Excise – Customs – Service Tax – VAT and related rules – Introduction to GST.

SKILL DEVELOPMENT

1. Properly plan and manage tax which enables the assessee to reduce the tax burden
2. Take business decisions considering the tax implications of MAT and CDT
3. Make decisions by taking advantage of various tax exemption schemes provided by the government to business organizations

Reference books:

1. Ahuja, G., & Gupta, R. (2016). *Systematic Approach to Tax Laws & Practice*. New Delhi: Bharat Law House Pvt. Ltd.
2. Singhania, M., & Singhania, V. K. (n.d.). *Corporate Tax Planning & Business Tax Procedures with Case Studies*. New Delhi: Taxmann.
3. Manoharan, T. N., & Hari, G. R. (2016). *Direct Tax Laws*. Mumbai: Snowwhite Publications Pvt Ltd.
4. Singhania, M., & Singhania, V. K. (2015). *Students Guide to Income Tax*. New Delhi: Taxmann Publications.
5. ITR reported cases – HBR cases on Taxation

CAMPUS TO CORPORATE

Lexis -2 : Vocabulary-Analogies–Advanced Level, Words often Confused, Word Classification, Idioms and Phrases, Sentence Completions, Paragraph Jumble.

Writing Skills–Resume, Email Writing, Company Profile, Briefing and Debriefing, Press note, Catch Phrases, Caption Writing

Critical Thinking: Engineering Ethics through Case Analysis: Ford Pinto, Chernobyl, Hyatt Residency, Bhopal Gas Tragedy, Boys of Football Team-Rescue Operation from the ThanLuangCave in Thailand

Interview Skills: Personal Interview-Concept and Practice, Telephone-Etiquette, Email-Etiquette, Dress code and Grooming, Preparing Portfolio, Group Discussion, Mock Interviews, Unconventional HR questions

Simulated Testing: Co-Cubes, E-Litmus and Amcat Practice, Infosys Placement Papers, Wipro Placement Papers, CTS and Accenture Paper Pattern

Reference Books

1. Ken Taylor. *Telephoning and Teleconferencing Skills*. Hyderabad: Orient Black Swan. 2008.

2. E. Suresh Kumar, B. Sandhya. *Communication for Professional Success*. Delhi: Orient Black Swan. 2013

3. Judith Verity. *Succeeding at Interview*. Mumbai: Viva Books Private Limited. 2000

4. Norman L. Frigon, Sr. & Harry K. Jackson, Jr. *The Leader- Developing the Skills and Personal Qualities*. Mumbai: Magna Publishing Co Ltd. 2000.

Objectives:

CO No.	CO	PO	BTL
C1	Understand the Business strategy decisions	a	1
C2	Understand the business policy and strategic management	b	1
C3	Know strategic analysis SWOT analysis and planning	c	1
C4	Understand the strategic implementation.	b	1

Competency Level-I: 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

Competency Level-II: Business Policy and Strategic Management

Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Competency Level-III: 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-

Competency Level-IV: 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, 2nd Edition, New Delhi.
2. Besanko, Dranove, Shaley, Schaefer, The Economics of Strategy, Wiley, 2010 3rd Edition, New Delhi.

Course Title: Advanced Corporate Accounting Course Code: 18CM3122
LTP: 3-2-0-0

Course objectives: The course learner will be able to –

CO No.	CO	PO	BT L
CO1	Understand the accounting procedure of amalgamation and absorption.	a	1,2
CO2	Have knowledge in holding companies.	b	1,2
CO3	Know about liquidation of a company.	c	1,2
CO4	Learn the final accounts of banking and insurance companies.	c	1,2

Course Curriculum:

Competency Level – 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.

Competency Level – 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).

Competency Level – 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).

Competency Level – 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 McgrawHill Company, 2009, 1st Edition, New Delhi

Course Title: Accounting and Reporting Standards Course Code: 18CM3123
L-T-P-S: 3-2-0-0

Course objectives: The course learner will be able to –

CO No.	CO	PO	BTL
CO1	C1: Understand the accounting standards and its application.	a,e	1,2
CO2	C2: Have knowledge in International Accounting standards.	a,e	1,2
CO3	C3: Know about the corporate financial reporting.	a,e	1,2
CO4	C4: Learn the developments in financial reporting.	a,e	1,2

Course Curriculum:

Competency-I: 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.

Competency-II: 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.

Competency – III:

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

Competency – IV: Developments in Financial Reporting: Value Added Statement - Economic Value Added, Market Value Added, Shareholders' Value Added - Human Resource Reporting - Inflation Accounting.

Course outcomes: -

By completion of this course, the student would be able to –

- Task – 1: Have applied knowledge in accounting standards.
- Task – 2: Gain knowledge in International Financial Reporting standards.
- Task – 3: Acquire knowledge in corporate financial reporting.
- Task – 4: Acquaint with developments in financial reporting.

Text Book:

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

Reference Books:

1. Vijay Kumar, Accounting Standards, Asia Law House, 2011, 10th Edition, New Delhi.
2. D. S. Rawat, Taxman's Students' Guide to Accounting Standards, Taxman Publications, 2011, 18th 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, 12th Edition, New Delhi.
5. M.C. Shukla and T.S. Grewal, Advanced Accountancy Vol - 2, New Delhi, S. Chand and Co. 2011, 15th Edition, New Delhi.
6. D. G. Sharma and Srinivasan Anand, G, Taxman's Accounting Standards, Taxman Publications, 2010, 7th Edition, New Delhi.

GOODS & SERVICES TAX L-T-P-S: 3-2-0-0 Course Code: 18 CM 3124

Course Objective: The course learner will be able to –

CO No.	CO	PO	BTL
CO1	Understand the basics of GST	a	1,2
CO2	Have knowledge on levy and collection of GST	b	1,2
CO3	Gain knowledge on value of taxable supply.	a	1,2
CO4	Acquaint with assessments under GST law.	b	1,2

SYLLABUS:

Competency Level -I: 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.

Competency Level-II: 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.

Competency Level-III: 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.

Competency Level-IV: 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 - RakeshGarg, SandeepGarg - Bloomsbury India Professional.

SYLLABUS FOR ELECTIVE SUBJECTS ELECTIVES – I (Accounting and Taxation)

Course Title: Corporate Restructure Code: 18CM3150 L-T-P-S: 3-2-0-0

Course objective:

The course learner will be able to –

CO No.	CO	PO	BTL
CO1	Understand the basics of mergers and acquisitions.	a	1
CO2	Have knowledge in legal frame work of mergers & acquisitions.	b	1
CO3	Know about corporate takeovers.	c	1
CO4	Learn the corporate restructuring and valuations in mergers.	c	1

Course Curriculum-

Competency Level 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.

Competency Level 2 – Legal Framework - Legal and regulatory requirements-Merger and Acquisition agreement-Reverse merger Potential adverse competitive effects of mergers.

Competency Level 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

Competency Level 4 – 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. **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:

- a. Dr. Prasanna Chandra, Financial Management, TATA Mc. Grwal
- b. Dr. I.M.Pandey, Financial Management

Course Title: Code: Advanced Cost & Management Accounting 18CM3151
L-T-P-S: 3-2-0-0

Course Objectives:

CO No.	CO	PO	BTL
CO1	Understand basics of strategic cost management	a	1,2
CO2	Understand the strategic decision making	b	1,2
CO3	Understand the fixing of transfer pricing and target costing	c	1,2
CO4	Understand the basics of Activity based costing management.	c	1,2

Competency Level-I : Strategic Cost Management and Control

Strategic Cost Management – conceptual framework, environmental influences on cost management practices, role of SCM in strategic positioning - Strategic Costing – life cycle costing, target costing, Kaizen Costing, JIT Theory and constraints, Business Process Re-engineering (BPR) and Benchmarking-Cost Control and Cost Reduction – basics, process, methods and techniques of cost reduction programme

Competency Level-II:Strategic Decision Making

Decision-making and Pricing strategies: Inventory decision; product-development decision, product policy, plant location, managerial decision-making; Cost-plus /Mark-up Pricing ; Return on Investment Pricing ;Return on Net-worth Pricing; Evaluation of different Pricing Methods ; Pricing a new Product ; sensitivity analysis in pricing decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing

Competency Level-III:Transfer Pricing

Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts; **Target Costing-** methodology, methods of establishment of target costs, attributable costing, back-flush accounting, target selling- Life Cycle Costing - Life Cycle Costing -Meaning of Life Cycle, characteristics of life cycle concept, importance and benefits of life cycle costing , Product Life Cycle Costing, Project Life Cycle Costing

Competency Level-IV: Process Control and Activity Based Cost Management

Process Control – Instrumentation and Modern Control System-Process Modeling and Simulation-Activity Based Cost Management - Concept , purpose, benefits, stages, relevance in decision-making and its application in Budgeting, Traditional Vs. ABC System – comparative analysis.

Recommended Text Book:

1. IGPG (International Good Practices & Governance) – Public Accountants
2. Strategic Cost Management by H Thomas
3. Strategic Cost Management by VijayaGovindarajan, Amit Book Corporation.

Course Title: Code: Corporate Tax Planning and Management
Course code 18CM3152 L-T-P-S: 3-2-0-0

Objectives of the course: The course learners will be able to: -

CO No.	CO	PO	BTL
CO1	Know the basic of tax planning, avoidance, evasion and management.	a	1,2
CO2	Understand Planning of Direct taxes.	b	1,2
CO3	Acquaint with management of Direct taxes.	a	1,2
CO4	Understand deduction of tax at source – advance payment of tax.	c	1,2

Course curriculum -- Competency 1

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

Competency –II: 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.

Competency –III: 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.

Competency –IV: 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 – PradhanMantriGaribkalyanyojana 2016.

Text book:

1. Vinod K. Singhanian, 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.Sinthania, Direct taxes, Taxman’s publication, New Delhi.
2. GirishAhuja, Direct Taxes, Bharath Publications.
3. Nabhi, Tax planning and management, Jain publications, New Delhi.

Course Title: Code: Entrepreneurship Development Course code 18CM3153
L-T-P-S: 3-2-0-0

Objective:

CO No.	CO	PO	BTL
CO1	Know the entrepreneurial Development Perspective.	a	1
CO2	Understand Entrepreneurial Venture.	b	1
CO3	Acquaint with Entrepreneurship Development.	a	1
CO4	Understand Entrepreneurship development in different sectors.	c	1

Competency Level – I: 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.

Competency Level – II: 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.

Competency Level – III: 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).

Competency Level – IV: Entrepreneurship development in different sectors: 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.

Recommended Text Book(s):

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.

ELECTIVES -II- FINANCE

Course Title: Code: Financial Derivatives Course code 18CM3160 L-T-P-S: 3-2-0-0

Objective:

CO No.	CO	PO	BTL
CO1	Know the regulatory framework of derivatives.	a	1,2
CO2	Understand forward contracts	b	1,2
CO3	Acquaint with future markets and contract and pricing.	c	1,2
CO4	Understand financial options and swap market.	c	1,2

Competency Level – I: Introduction to derivatives: Introduction, features, types of derivatives, uses of derivatives, traders in derivatives market, factors contributing to the growth of derivatives-the regulatory frame working of derivatives trading in India.

Competency Level – II: Forward market: Introduction to Forward contract, features of forward contract, classifications of forward contracts, forward prices Vs. Future prices, forward trading mechanism (problems).

Competency Level – III: Futures market, contracting and pricing: Introduction, financial futures contracts, types of financial futures contracts, operators/traders in future market, future market trading mechanism, hedging concepts: Long, short, cross, interest rate and currency futures (problems).

Competency Level – IV: Financial options: introduction, concept, types, distinction between option and futures contract, pricing models – Blackl Scholes Option pricing model – Binominal option pricing model (problems)-**Swap Market:** Introduction, concepts, nature, evolution, features and types of swaps interest rate swaps – currency swaps (problems).

Recommended text book:

1. S.L. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India.
2. Hull, John C, Options, Futures and other derivatives, prentice hall of India 7/e 2008.

Reference books:

1. Somanathan, Derivatives, Tata McGraw Hill
2. B.Mishra, Satya. S.Debasish, Financial, Derivatives, Excel.
3. Raghuram, Fundamentals of Financial Derivatives,

Course Title: Code: Strategic Financial Management Course code 18CM3161
L-T-PS: 3-2-0-0

Objective:

CO No.	CO	PO	BTL
CO1	Know the strategic financial management.	a	1,2
CO2	Understand the valuation of securities.	b	1,2
CO3	Acquaint with future mergers and acquisitions.	c	1,2
CO4	Understand designing corporate restructuring programme (CRP).	c	1,2

Competency Level – I: Introduction to strategic financialmanagement – 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).

Competency Level – II: 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.

Competency Level – III: 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.

Competency Level – IV: 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 Ventus 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', PragathiPrakashan, Meerut.

Course Title: Code: Export and import procedure and documentation
Course code 18CM3162 L-T-P-S: 3-2-0-0

Objective:

CO No.	CO	PO	BTL
CO1	Know the concept of trade, global trade, WTO agreements.	a	1
CO2	Understand the import trade procedure.	b	1
CO3	Understand the export trade procedure.	c	1
CO4	Understand Licensing policy & Globalization .	c	1

Competency Level - I: Introduction to Trade

Trade – types of trade – moving from domestic trade to global trade, benefits and limitations of international trade- differences between home trade and foreign trade, foreign trade policy 2004-09 and 2009-14, WTO agreements- foreign exchange risk.

Competency Level - II: Import trade procedures

Government policy for import, import of capital goods, both new and second hand important under (EPCG) scheme, import of raw material, obtaining import license, financial arrangements from foreign exchange banks, preparation of relevant documents, clearing of goods, deliver to bonded warehouse, Marine Insurance, various types of policies.

Competency Level - III: Export Trade Procedure

Selection of customers, friendly negotiations, pricing of exports, advertisement campaign, India’s exports, service exports, export marketing documentation, instruments of payments, physical exports, obtaining export license, FEMA guidelines for exports, EXIM policy and export formalities.

Competency Level – IV Licensing policy & Globalization

Export licensing policy, import licensing policy, balance of trade, balance of payments accounting of foreign exchange transactions in the books of exporter and importer (problems) - International business environment, development of world trading system, instruments of international trade policy, international monetary and financial system, export processing zones (EPZ), Special Economic Zones, various forms of international business.

Text book:

1. International Business Management, BholeanathDutta, Excel Books.
2. P.K.Vasudeva, International Trade, Excel Book

References:

1. Dr. Ram. Singh, International Trade Operations, Excel books.
2. Aseem Kumar, Export and Import Management, Excel books.

Course Title: Security Analysis and Portfolio Management

Course code 18CM3163 L-T-P-S: 3-2-0-0

Course Objective: The course learner will be able to –

CO No.	CO	PO	BTL
CO1	To understand basics of process of investment, recent developments in stock market,	a	1,2
CO2	To understand security analysis	b	1,2
CO3	To understand the portfolio analysis, measurement of portfolio risk and return.	c	1,2
CO4	To understand the portfolio selection and portfolio revision.	c	1,2

COURSE RATIONALE:

The purpose of the learning this course is to make the student understand the topics related to Security analysis and portfolio management is the basic conceptual need of accounting and finance stream. It will enhance the prospectus of study of future courses like master’s in Business Administration and MS (FINANCE) programs at US/UK. It enriches the basics of security analysis and portfolio and adopts it in any kind of investment decision making in financial assets.

Syllabus:

COMPETENCY LEVEL-I 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

COMPETENCY LEVEL-II 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.

COMPETENCY LEVEL-III: Introduction to Portfolio Management:

Portfolio Analysis- Risk and Investor Preferences- Measurement of Portfolio Risk and Return- Diversification of Risk.

COMPETENCY LEVEL-IV: 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.

BoS Approved Text books:

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

Course Title: FINANCIAL MANAGEMENT code 18ACCAF9 LTP: 3-2-0

OBJECTIVE

To introduce students to knowledge and application of skills required of a personnel responsible for the finance function of a business.

COMPETENCY LEVEL-I

Financial management function - The 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 organisations.

Financial management environment-The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.

COMPETENCY LEVEL-II

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.

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).

COMPETENCY LEVEL-III

Business finance - Sources of, and raising business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities.

COMPETENCY LEVEL-IV

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.

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.

SKILL DEVELOPMENT

1. Discuss the role and purpose of the financial management function.
2. Discuss and apply working capital management techniques
3. Identify and evaluate alternative sources of business finance
4. Explain and apply risk management techniques in business.

Reference books:

1. Financial Management - BPP Learning Media
2. Financial Management - Kaplan Publishing
3. Financial Management - Becker Professional Education

Course Title: Performance Management code 18ACCAF5 LTP: 3-2-0

OBJECTIVE

To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

COMPETENCY LEVEL-I

Specialist cost and management accounting techniques - Activity based costing, Target costing, Life-cycle costing, Throughput accounting, and Environmental accounting. **Decision-making techniques - Relevant cost analysis**- Explain the nature of CVP analysis, Calculate and interpret the break-even point and margin of safety, Calculate the contribution to sales ratio, in single and multi-product situations, and demonstrate an understanding of its use, Calculate target profit or revenue in single and multi-product situations, and demonstrate an understanding of its use, Prepare break even charts and profit volume charts and interpret the information contained within each, including multi-product situations, Discuss the limitations of CVP analysis for planning and decision making.

COMPETENCY LEVEL-II

Decision-making techniques - Limiting factors - Identify limiting factors in a scarce resource situation and select an appropriate technique, Determine the optimal production plan where an organisation is restricted by a single limiting factor, including within the context of “make” or “buy” decisions, Formulate and solve multiple scarce resource problem both graphically and using simultaneous equations as appropriate, Explain and calculate shadow prices (dual prices) and discuss their implications on decision-making and performance management, Calculate slack and explain the implications of the existence of slack for decision-making and performance management. **Pricing decisions** - Explain the factors that influence the pricing of a product or service, explain the price elasticity of demand, Derive and manipulate a straight line demand equation. Derive an equation for the total cost function (including volume-based discounts).

Calculate the optimum selling price and quantity for an organisation, equating marginal cost and marginal revenue, Evaluate a decision to increase production and sales levels, considering incremental costs, incremental revenues and other factors, Determine prices and output levels for profit maximization using the demand based approach to pricing (both tabular and algebraic methods), Explain different price strategies, Calculate a price from a given strategy using cost-plus and relevant cost.

Decision-making techniques - Make-or-buy and other short-term decisions - Explain the issues surrounding make vs. buy and outsourcing decisions, Calculate and compare “make” costs with “buy-in” costs, Compare in-house costs and outsource costs of completing tasks and consider other issues surrounding this decision, Apply relevant costing principles in situations involving shut down, one-off contracts and the further processing of joint products.

Decision-making techniques - Dealing with risk and uncertainty in decision-making - Suggest research techniques to reduce uncertainty e.g. Focus groups, market research, Explain the use of simulation, expected values and sensitivity, Apply expected values and sensitivity to decision-making problems.

Apply the techniques of maximax, maximin, and minimax regret to decision-making problems including the production of profit tables, Draw a decision tree and use it to solve a multi-stage decision problem, Calculate the value of perfect and imperfect information.

COMPETENCY LEVEL-III

Budgeting and Control - Budgetary systems and types of budget - Explain how budgetary systems fit within the performance hierarchy, Select and explain appropriate budgetary systems for an organisation, including topdown, bottom-up, rolling, zero-base, activitybase, incremental and feed-forward control, Describe the information used in budget systems and the sources of the information needed, Indicate the usefulness and problems with different budget types (including fixed, flexible, zero-based, activity- based, incremental, rolling, top-down, bottom up, master, functional), Prepare rolling budgets and activity based budgets

Explain the beyond budgeting model, including the benefits and problems that may be faced if it is adopted in an organisation, Discuss the issues surrounding setting the difficulty level for a budget, Explain the benefits and difficulties of the participation of employees in the negotiation of targets, Explain the difficulties of changing a budgetary system or type of budget used, Explain how budget systems can deal with uncertainty in the environment.

Budgeting and Control - Quantitative analysis in budgeting - Analyze fixed and variable cost elements from total cost data using high/low method, Estimate the learning rate and learning effect, Apply the learning curve to a budgetary problem, including calculations on steady states, Discuss the reservations with the learning curve, Apply expected values and explain the problems and benefits, Explain the benefits and dangers inherent in using spreadsheets in budgeting.

Budgeting and Control - Standard costing - Explain the use of standard costs, Outline the methods used to derive standard costs and discuss the different types of cost possible, Explain and illustrate the importance of flexing budgets in performance management, Explain and apply the principle of controllability in the performance management system.

COMETENCY LEVEL-IV

Budgeting and Control - Material mix and yield variances - Calculate, identify the cause of, and explain material mix and yield variances, Explain the wider issues involved in changing material mix e.g. cost, quality and performance measurement issues, Identify and explain the relationship of the material usage variance with the material mix and yield variances, Suggest and justify alternative methods of controlling production processes.

Budgeting and Control - Sales mix and quantity variances - Calculate, identify the cause of, and explain sales mix and quantity variances, Identify and explain the relationship of the sales volume variances with the sales mix and quantity variances.

Budgeting and Control - Planning and operational variances - Calculate a revised budget, Identify and explain those factors that could and could not be allowed to revise an original budget, Calculate, identify the cause of and explain planning and operational variances, Explain and discuss the manipulation issues involved in revising budgets.

Budgeting and Control - Performance analysis - Analyse and evaluate past performance using the results of variance analysis, Use variance analysis to assess how future performance of an organisation or business can be improved, Identify the factors which influence behaviour, Discuss the effect that variances have on staff motivation and action, Describe the dysfunctional nature of some variances in the modern environment of JIT and TQM, Discuss the behavioural problems resulting from using standard costs in rapidly changing environments.

SKILL DEVELOPMENT

1. Explain and apply cost accounting techniques.
2. Select and appropriately apply decision-making techniques.
3. Identify and apply appropriate budgeting techniques and methods for planning and control.
4. Select appropriate techniques for effective use of scarce business resources.

Reference books:

1. Performance Management- BPP Learning Media
2. Performance Management - Kaplan Publishing
3. Performance Management - Becker Professional Education
- 4 Performance Management - London School of Business and Finance
- 5.Performance Management - Emile Woolf International

Course Title: FINANCIAL REPORTING code 18ACCAF7 LTP: 3-2-0

OBJECTIVE

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements

COMPETENCY LEVEL-I

The conceptual and regulatory framework for financial reporting - The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.

COMPETENCY LEVEL-II

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, Foreign currency transactions.

COMPETENCY LEVEL-III

Analysing and interpreting the financial statements of single entities and groups - Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.

COMPETENCY LEVEL-IV

Preparation of financial statements - Preparation of single entity financial statements.

Preparation of consolidated financial statements including an associate.

SKILL DEVELOPMENT

1. Discuss and apply conceptual and regulatory frameworks for financial reporting.
2. Account for transactions in accordance with International accounting standards.
3. Analyse and interpret financial statements.
4. Prepare and present financial statements.

Reference books:

1. Financial Reporting - BPP Learning Media
2. Financial Reporting - Kaplan Publishing
3. Financial Reporting - Becker Professional Education
4. Financial Reporting - London School of Business and Finance
5. Financial Reporting - Emile Woolf International

Course Title: Audit and Assurance code 18ACCAF8 LTP: 3-2-0

RATIONALE

The Audit and Assurance syllabus is essentially divided into five areas. The syllabus starts with the nature, purpose and scope of assurance engagements both internal and external, including the statutory audit, its regulatory environment, and introduces governance and professional ethics relating to audit and assurance. It then leads into planning the audit and performing risk assessment.

The syllabus then covers a range of areas relating to an audit of financial statements including the scope of internal control. These include, evaluating internal controls, audit evidence, and a review of the financial statements. In addition to final review procedures, the final section concentrates on reporting, including the form and content of the independent auditor's report.

DETAILED SYLLABUS

CO-I

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

CO-II

Planning and risk assessment-Obtaining, accepting and continuing audit engagements-Objective and general principles-Assessing audit risks-Understanding the entity and its environment-Fraud, laws and regulations-Audit planning and documentation

CO-III

Internal control-Internal control systems-The use and evaluation of internal control systems by auditors-Tests of control-Communication on internal control-Audit evidence-Financial statement assertions and audit evidence-Audit procedures-Audit sampling and other means of testing-The audit of specific items-Computer-assisted audit techniques-The work of others-Not-for-profit organisations

CO-IV

Review and reporting-Subsequent events-Going concern-Written representations-Audit finalisation and the final review-The Independent Auditor's Report

Course Title: Strategic Business leader code 17ACCAP1 LTP: 3-0-0

OBJECTIVE

To demonstrate organizational leadership and senior consultancy or advisory capabilities and relevant professional skills, through the context of an integrated case study.

Detailed syllabus

Competency level -1:

Leadership-Qualities of leadership-Leadership and organizational culture-Professionalism, ethical codes and the public interest-**Governance**-Agency-Stakeholder analysis and organizational social responsibility-Governance scope and approaches-Reporting to stakeholders-The board of directors

Public sector governance-**Strategy**-Concepts of strategy-Environmental issues-Competitive forces

The internal resources, capabilities and competences of an organization-Strategic choices

Risk-Identification, assessment and measurement of risk-Managing, monitoring and mitigating risk.

Competency Level-2:

Technology and data analytics-Cloud and mobile technology-Big data and data analytics-E- business: value chain IT systems security and control-**Organisational control and audit** Management and internal control systems-Audit and compliance-Internal control and management reporting-**Finance in planning and decision-making**-Finance function-Financial analysis and decision making techniques-Cost and management accounting.

Competency level-3

Innovation, performance-excellence and change-management-Enabling success: organising Enabling success: disruptive-technologies-Enabling success: talent management-Enabling success: performance excellence-Managing strategic change-Innovation and change management-Leading and managing projects.

Competency Level-4

Professional skills-Communication-Commercial acumen- Analysis-Scepticism-Evaluation

Course Title: Strategic Business Reporting code 18ACCAP2 LTP: 3-2-0

OBJECTIVE

To discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

COMPETENCY LEVEL-I

Fundamental ethical and professional principles-Professional behaviour and compliance with accounting standards Ethical requirements of corporate reporting and the consequences of unethical behavior

Competency Level-2

The financial reporting framework-The applications, strengths and weaknesses of the accounting Framework.

Competency Level-3

Reporting the financial performance of a range of entities-Revenue-Non-current assets-Financial instruments-Leases-Employee benefits-Income taxes

Competency Level-4

Provisions, contingencies and events after the reporting date Share-based payment Fair Value Measurement-Reporting requirements of small and-medium-sized entities (SMEs)-Other reporting issues

ADVANCED LEARNING COURSES TO OBTAIN ACCA CERTIFICATION

18ACCAP4: Advanced Financial Management

OBJECTIVE

To develop knowledge and apply skills expected from a financial executive or a financial consultant in recommending decisions relating to the financial management of an organisation

COMPETENCY LEVEL-I

Role of senior financial adviser in the multinational organisation - The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Ethical and governance issues, Management of international trade

and finance, Strategic business and financial planning for multinational organisations, Dividend policy in multinationals and transfer pricing.

COMPETENCY LEVEL-II

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.

COMPETENCY LEVEL-III

Acquisitions and mergers - Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers.

CO-IV

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

SKILL DEVELOPMENT

1. Identify and plan alternative growth strategy for an organisation
2. Identify and plan alternative corporate re-organisation strategies
3. Apply and evaluate alternative advanced treasury and risk management techniques.

Reference books:

1. Advanced Financial Management - BPP Learning Media
2. Advanced Financial Management - Kaplan Publishing
3. Advanced Financial Management - Becker Professional Education
4. Advanced Financial Management - London School of Business and Finance
4. Advanced Financial Management - Emile Woolf Internatio

18ACCAP5: Advanced Performance Management

OBJECTIVE

To develop knowledge and apply strategic management accounting techniques in various business contexts.

COMPETENCY LEVEL-I

Strategic planning and control - Strategic management accounting, Performance hierarchy, Performance management and control of the organisation, Changes in business structure and management accounting, Other environmental and ethical issues.

COMPETENCY LEVEL-II

External influences on organisational performance - Impact of risk and uncertainty on performance management, Impact of other external factors on performance management. **Performance measurement systems and design** - Performance management information systems, Sources of management information, Recording and processing methods, Management reports.

COMPETENCY LEVEL-III

Strategic performance measurement - Strategic performance measures in the private Sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspects of performance measurement.

COMPETENCY LEVEL-IV

Performance evaluation and corporate failure - Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure..

SKILL DEVELOPMENT

1. Apply strategic performance measurement techniques in evaluating and improving organisational performance.
2. Identify key factors influencing an organizational performance
3. Advise senior management on strategic business performance of an organisation.

Reference books:

1. Advanced Performance Management - BPP Learning Media
2. Advanced Performance Management - Kaplan Publishing
3. Advanced Performance Management - Becker Professional Education
4. Advanced Performance Management - London School of Business and Finance
5. Advanced Performance Management - Emile Woolf International

18ACCAP6: Advanced Taxation – U.K. Laws

OBJECTIVE

To apply relevant knowledge and skills and exercise professional judgement in providing relevant information and advice to individuals and businesses on the impact of the major taxes on financial decisions and situations.

COMPETENCY LEVEL- I

Knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes - Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs, Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts, and the application of additional exemptions and reliefs. Inheritance tax in situations involving further aspects of the scope of the tax and the calculation of the liabilities arising, the principles of valuation and the reliefs available, transfers of property to and from trusts, overseas aspects and further aspects of administration.

COMPETENCY LEVEL-II

Knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes - Corporation tax liabilities in situations involving overseas and further group aspects and in

relation to special types of company, and the application of additional exemptions and

reliefs. Stamp taxes, Value added tax, tax administration and the UK tax system. **The impact of relevant taxes on various situations and courses of action, including the**

Interaction of taxes - Taxes applicable to a given situation or course of action and their impact. Alternative ways of achieving personal or business outcomes may lead to different tax consequences. Taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individuals. Tax advantages and/or disadvantages of alternative courses of action. Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance.

COMPETENCY LEVEL-III

Minimising and/or deferring tax liabilities by the use of standard tax planning measures - Types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business. Legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigated. The appropriateness of such investment, expenditure or measures, given a particular taxpayer's circumstances or stated objectives. The mitigation of tax in the manner recommended, by reference to numerical analysis and/or reasoned argument. Ethical and professional issues arising from the giving of tax planning advice. Current issues in taxation.

COMPETENCY LEVEL-IV

Communicating with clients, HM Revenue and Customs and other professionals - Communication of advice, recommendations and information in the required format. Presentation of written information, in language appropriate to the purpose of the communication and the intended recipient. Conclusions reached with relevant supporting Assumptions made or limitations in the analysis provided, together with any inadequacies in the information available and/or additional information required to provide a fuller analysis. Other non-tax factors that should be considered.

SKILL DEVELOPMENT

1. Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes.
2. Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.
3. Provide advice on minimising and/or deferring tax liabilities by the use of standard tax planning measures
4. Communicate with clients, HM Revenue and Customs and other professionals in an Appropriate manner.

Reference books:

1. Advanced Taxation - BPP Learning Media
2. Advanced Taxation - Kaplan Publishing
3. Advanced Taxation - Becker Professional Education
4. Advanced Taxation - London School of Business and Finance
5. Advanced Taxation - Emile Woolf International

18ACCAP7: Advanced Audit and Assurance**OBJECTIVE**

To analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

COMPETENCY LEVEL-I

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.

COMPETENCY LEVEL-II

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.

COMPETENCY LEVEL-III

Other assignments - Audit-related and assurance services, Prospective financial information, Forensic audits, Internal audit, Outsourcing, The audit of performance information (pre-determined objectives) in public sector.

COMPETENCY LEVEL-IV

Reporting - Auditor's reports, Reports to those charged with governance and management, Other reports.

Current Issues and Developments - Professional and ethical developments, Transnational audits, The audit of social, environmental and integrated reporting, Other current issues.

SKILL DEVELOPMENT

1. Recognise the legal and regulatory environment and its impact on audit and assurance practice.
2. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
3. Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing
4. Identify and formulate the work required to meet the objectives of non-audit assignments
5. Evaluate findings and the results of work performed and draft suitable reports on assignments.

Reference books:

1. Advanced Audit and Assurance - BPP Learning Media
2. Advanced Audit and Assurance - Kaplan Publishing
3. Advanced Audit and Assurance - Becker Professional Education
4. Advanced Audit and Assurance - London School of Business and Finance
5. Advanced Audit and Assurance - Emile Woolf International

Item No. 13.07**Skill of development courses**

- a. Technical skill – I (Business Information system)
- b. Technical skill – II (Accounting information system)
- c. Technical skill – III (Commerce lab)

Course Title: Technical skill – I (BUSINESS INFORMATION SYSTEM)**Course Code: 18TS1151 L-T-P-S 1-0-2-4****Course objectives: The course learner will be able to-**

CO No.	CO	PO	BTL
C1	To understand basics of computers both software and hardware.		
C2	To understand the Management Information Systems using application like Access and Excel.		
C3	To understand the MS work MS power point slide layout and animation		
C4	To understand the MS Excell, data entry working with reports.		

Course Curriculum

Competency I: Introduction to computers- Overview, Computers for Individual users, Computers for organizations, Computers in society; Components of a Computer-Hardware: Processing Devices, Memory Devices, I/O Devices, Storage Devices;

(CO-I: Understand the basic use of computer hardware and software, networks, and the Internet in the workplace and apply the acquired skills and concepts in the professional assignments).

Competency II: Networks: Introduction to Networks-Overview, Types of Networks; Concepts of Internet-Overview, Applications of Internet, E-Commerce.

(CO-II: Apply the knowledge of networks for effective business expansions.)

Competency III: MS-Word - Introduction to Word Processing: Identifying the components of document window, Standard & Formatting Toolbars, Create, Open, Save documents ,Editing Text in Documents; Viewing & Formatting Documents. MS-Power Point - Creating & opening presentations, slide layout, animation schemes to slides;

(Co-III: Manage and analyze business communication with effective use of Word and Excel.)

Competency IV: MS-Excel – worksheets, Cell Referencing, Functions & Formulas, Chart. MS-Access - Creating & Managing Databases: Create tables, Managing Data in Access: Forms - Creating Forms, Data entry on Form; Working with reports;

(CO-IV: Create business databases and dashboards using MS-Excel and MS-Access applications.)

COURSE OUTCOMES (CO's):

After doing this course student will be able to..

Task-1: Understand the basic use of computer hardware and software, networks, and the Internet in the workplace and apply the acquired skills and concepts in the professional assignments.

Task-2: Apply the knowledge of networks for effective business expansions.

Task-3: Manage and analyze business communication with effective use of Word and Excel.

Task-4: Create business databases and dashboards using MS-Excel and MS-Access applications.

LEARNING SUPPORT:**a) Recommended TextBook:**

2. Peter Norton," Introduction to Computers", Tata McGraw-Hill, 6th Edition.

b) Reference books:

3. Information Technology for Management, Ramesh Behl -Tata McGraw Hill Pvt ltd.

4. Alexis Leon, Mathews Leon," Introduction to Computers with MS-Office 2000", Tata McGraw-Hill, 2006

c) Journals to be referred:

1. Journal For IT Education
2. Indian Journal for Information Science and Technology
3. Indian Journal for Computing Technology
4. Oriental Journal of Computing Science and Technology
5. Computer User
6. Indian Journal for Computing Technology.

Course Title: Technical skill-2 (Accounting Information System) Course Code: 18TS1252)

L-T-P-S: 1-0-2-4

Course Objective: By completion of this course, the course learner will be able to –

CO No.	CO	PO	BTL
C1	Gain knowledge in fundamentals of computerized accounting.	a	1
C2	Have knowledge in Tally.	b	1,2
C3	Understanding accounting vouchers.	c	1,2
C4	Gain knowledge about Accounts with Inventory	c	1,2

SYLLABUS :

Competency Level -1: Introduction to Computerized Accounting: Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Competency Level – 2: Accounting Software Tally: Features of Tally – Tally Configuration and INI setup - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering a Group Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups in Multiple Companies - Ledgers – Creation, Alter and Delete Ledgers - Errors in Grouping and Account Classification.

Competency Level - 3: Accounting Vouchers: Recording of Transactions by using tally – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Competency Level – 4: Accounts with Inventory by using tally: Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Creation of Cost Centers – Creation of Godown.

Taxes and Report Generation: Enabling TDS/TCS, VAT, Service Tax, Excise - Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – VAT, TDS, Service Tax Reports.

Note: Latest edition of Accounting Software may be used.

Text Books:

1. Tally, C.NellaiKannan, Nels Publications, 2016, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2016, 1st Edition, New Delhi.,

Reference Books:

1. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2016 Edition, New Delhi.
2. Comdex Tally 9 Course Kit - NamrataAgrawal, Sanjay Kumar – wiley, 2016 Edition, New Delhi.
3. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2016 Edition, New Delhi.
4. Vikas Gupta, Computer and Financial Accounting with Tally 9.0, BPB Publications, 2016 Edition, New Delhi.,

Item 13.08

Propose to integrate the Business Mathematics and Business statistics as one subject as Business Mathematics and statistics.

Old syllabus for Business Mathematics

Course Title: Business Mathematics Course Code: 15MT1250 LTP: 3-2-0

Competency Level - I: Fundamentals of Functions: Introduction – Basic Concepts – Functions or Mappings - Types of Functions – Linear Function – Constant Function – Quadratic Functions – Exponential Functions – Homogeneous Functions – Business and Economic Functions such as Demand, Supply, Total, Revenue, Average Revenue, Total Cost, Average Cost and Profit Functions.

Competency Level - II: Graphical Representation of Functions and Limits: Meaning of the Graph of a Function – Meaning of the equation of a curve – Straight Line – Slope of line passing through two given points – Intersect form of a straight line – Graphs of different types of functions - Concept of Limit – Theorems of Limits (Without Proofs) – continuity of a function

Competency Level - III: Derivatives and their Applications: Concept of Differentiation – Some important theorems (Without Proofs) - Derivatives of Functions – Rules of Derivatives – Second order Derivatives – Application of Derivatives – Marginal Cost – Marginal Revenue – Elasticity of Demand – Maxima and Minima for functions in Economics and Business – Integration of simple Functions – Present value and future value of continuously compounded Annuity.

Competency Level – IV - 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-
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 Installments (EMI) using reducing interest system amortization of loans – Sinking fund – Depreciation of Assets.

Learning Support:

a) Recommended Text Book(s):

2. D.C.Snacheti&V.K.Kapoor , Business Mathematics, Sultan Chand & Sons , 2005, 7th Edition, New Delhi.

b) Reference Books:

1. Alpha Chiang, Mathematics for Economists, Tata Mc.Graw-Hill, 2009, 10th Edition, New Delhi.

2. Taro Yamane, Mathematics for Economists, Prentice Hall of India Pvt Ltd, 2008, 2nd Edition, New Delhi.

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

4. K.B.Akhilesh&S.Subrahmanyam, Mathematics and Statistics for Management, Vikas Publication, 2009, 2nd Edition, New Delhi.

Business statistics old syllabus

Course Title:BUSINESS STATISTICS Course Code: 17CM1103 LTP:3-2-0

Objectives of the course: The course learners will be able to -

C1 – Acquaint with Definition and cope of statistics.

C2 – Analysis of Averages, measures of dispersion.

C3 – Understand correlation and regression analysis.

C4 – Know about time series and index numbers.

Competency Level - 1:- Definition – Meaning and scope of statistics and business statistics – functions, importance and application of statistics for promotion of business - limitations of statistics - collection of data - primary and secondary data – methods of collection of primary data - sources of secondary data

Competency Level - 2:- Classification and tabulation of statistical data – methods of classification and tabulation – measures of central tendency – Arithmetic averages – mean – median – mode, Missing frequencies.

Competency Level - 3:- Measures of dispersion – various methods – Range – mean deviation – quartile deviation – standard deviation – coefficient of variation – practical usage in business.

Competency Level - 4:- Correlation – Karl Pearson’s Coefficient of Correlation – rank Correlation - Regression – Differences between Correlation and Regression – Least squares method – regression equation – importance in business - Time series – importance – components - semi averages method – moving averages method, least squares method – Index numbers – problems in construction of index numbers – various methods of index numbers.

Recommended Text Books;

1. Statistical methods – S. P. Gupta - Sultan publications
2. Fundamentals of statistics – D. N. Elhance – KitabMahal

Reference Books:

3. Business statistics – N. K. Nag – Kalyani publishers
4. Statistics – K. K. Rastogi -Kalyani Publisher
5. Business statistics by SurendranathSaha

New syllabus of Business Mathematics and statistics

Course Title: BUSINESS MATHEMATICS AND STATISTICS Course Code: 18CM1103 L-T-P-S:3-2-0-0

Objectives of the course: The course learners will be able to: -

CO No.	CO	PO	BTL
C1	Acquaint with Definition and cope of statistics and basic statistics	C	1,2,3
C2	Understand correlation and regression analysis.	C	1,2,3
C3	Understand financial mathematics	C	1,2,3
C4	Know about Matrix Algebra.	C	1,2,3

Competency Level - 1:- Introduction to statistics-need-definitions-Tabulation-measures of central tendency- Arithmetic Mean, Median and Mode, Measures of Dispersion-. Range, Mean Deviation and Standard Deviation

Competency Level – 2 Correlation & Regression -Karl Pearson’s Coefficient of Correlation - rank Correlation - Differences between Correlation and Regression - Least squares method – regression equation – importance in business

Competency Level – 3:- 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.

Competency Level – 4 - 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-

Recommended Text Books:

- 4) Business Statistics, S. P. Gupta, Sultan Chand & Sons, 2014, 44th Edition, New Delhi.
- 5) Fundamentals of Applied Statistics, S.P. Gupta & V.K. Kapoor, Sultan Chand & Sons, 2014, 11th Edition, New Delhi
- 6) D.C.Snacheti&V.K.Kapoor, Business Mathematics, Sultan Chand & Sons, 2005, 7th Edition, New Delhi.

Reference Books:

1. J.D.Gupta, P.K.Gupta& Man Mohan, Mathematics for Business and Economics, Tata McGraw Hills, 2005, 4th Edition, New Delhi.
2. Business Mathematics & statistics, N. K. Nag, 3rd Edition, 2004, Kalyani publishers

Item No. 13.09

Propose to integrate the principles of banking & insurance and Legal & regulatory aspects of banking as one subject as Banking law and practice.

Old syllabus for Principles of Banking & Insurance:

Course Title: Principles of Banking & Insurance

Course Code:

17CM1105 LTP: 3-0-0

Objectives:

Course objectives: The course learner will be able to –

C1: Understand the Banking system & types of deposits

C2: have knowledge in different types of Banks and their Functions

C3: know about lending system and procedures also about Internet Banking

C4: learn the basics of insurance

Contents

Competency Level - 1: Introduction:

Origin of banking: definition, Progress of banking in India - Nationalization of Banks - Reasons for Nationalization - Systems of Banking -Unit Banking - Branch Banking - Group Banking - Chain Banking - Deposit Banking - Mixed banking - Investment Banking . Banking sector reforms in India.

Competency Level - 2: Present Banking system in India

Commercial Banking - Functions of Commercial Banks - Role of commercial Banks in a developing economy.

Cooperative Banks - structure of cooperative banks- functions - Regional Rural Banks -

establishment, objects & functions -Corporate banking - need & Importance - NABARD - Functions-achievements.

RBI - Functions - monetary policy.

Competency Level - 3: Banking Lending & Internet Banking

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/

Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash, Core Banking.

Competency Level - 4 : Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Text Books :

1. Dr. Prem Kumar Srivastava, Himalaya Publishing.

2. Banking Law & Practice, K.P.KandaSwamy, S. Natarajan, R. Parameswaran, S. chand, New Delhi.

Suggested readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House

2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, DhanpatRai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

Old syllabus of Legal and regulatory aspects of Banking:

Course Title: Legal and regulatory aspects of Banking Course Code:17CM1209 LTP: 3-0-0

Course objectives: The course learner will be able to –

- C1: Understand the Regulations and compliance of commercial banks in India
- C2: have knowledge in legal aspects of banking operations
- C3: know about banking relating laws
- C4: learn the basics of commercial laws with reference to banking operations.

Syllabus:

Competency Level – 1: Regulations and Compliance:

Legal framework of regulations of banks-control over organization of banks-regulation of Banking business>Returns, Inspection, Winding UP, Mergers & Acquisitions-Public sector banks and cooperative banks-The banking OMBUDSMAN scheme-purpose, extent, definitions, establishment and powers-procedure for redressal of grievances.

Competency Level – 2: Legal aspects of banking Operations:

Case Laws on responsibility of paying bank and collection bank-different types of borrowers-types of credit facilities-indemnities-Bank guarantee-letter of credit-deferred payment guarantee-Laws relating to Bill finance-various types of securities – Law relating to securities and modes of charge-registration and satisfaction of charge.

Competency Level – 3: Banking relating laws:

Introduction to SARFAESI Act, 2002-regulation of securitization and reconstruction of financial assets of banks and financial institutions-Enforcement of security interest-central registry-offences and penalties – Miscellaneous provisions.

Competency Level-4: Commercial laws with reference to Banking operations:

Contract Act-contracts of indemnity, Contracts of Guarantee-contracts of bailment-contracts of pledge-contract of agency-contract of sale-conditions and warranties- unpaid seller-Companies Act, 2013-FEMA Act-Transfer of property Act-The prevention of Money Laundering Act, 2002.

Text Books :

1. Dr. Prem Kumar Srivastava, Himalaya Publishing.
2. Banking Law & Practice, K.P.KandaSwamy, S. Natarajan, R. Parameswaran, S. chand, New Delhi.
3. Legal & Regulatory aspects of banking, 3rd edition, macmillan education, Indian Institute of banking.

Suggested readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, DhanpatRai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

New syllabus of Banking Law and Practice

Course Title: Banking Law and Practice L-T-P-S: 3-0-0-0 Course code: 18CM1210

Course Objectives: The course learners will be able to: -

CO No.	CO	PO	BTL
C1	Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.	a	1
C2	Understand the Present banking system in India.	b	1
C3	Understand the Bank and customer relationship and borrowing and lending of money.	c	1
C4	Have knowledge about Negotiable Instruments Act.	c	1

Competency Level-I:

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 - **Commercial Banks** – Public sector banks-private sector banks- -Unit banking-Branch banking-Functions of commercial banks - Role of commercial Banks in a developing economy

Competency Level - II: 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, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

Competency-III:

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

Competency – IV

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 Book

Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2010, 10th Edition, Mumbai.

Reference Books:

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
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. VijayaRagavanIyengar , Introduction to Banking, Excel Publications, 2009, 4th Edition, New Delhi.

9. Barbara Casu, Introduction to Banking, Prentice Hall, 2010, 2nd Edition, New Delhi.
 10. Dr.D.M.Mithani, Money, Banking and Oublic Finance, Himalaya Publishing House, 2004, 1st Edition, Mumbai.
 11. EGordon and Dr.K.Natarajan, Banking Theory, Law and Practice, Himalaya Publishing House, 2010, 21st Edition, Mumbai.

ITEM NO. 13.10

Propose to inclusion of Goods and service tax as one subject in the place of Indirect taxes from 2016-17 (3rd year 1st semester) onwards retrospectively.

Indirect tax old syllabus

Course Title: Indirect Taxes Code: 17CM3124 LTP: 3-2-0

Course Objective: The course learner will be able to –

- C1: Understand the basics of GST
 C2: Have knowledge on levy and collection of GST
 C3: Gain knowledge on value of taxable supply.
 C4: acquaint with input tax credit.

Course curriculum:

Competency Level -I: Introduction to Goods and Services Tax-short title-extent and commencement-definitions-meaning and scope of supply-types of GST returns. Registration - Person's liable for registration-Person's not liable for registration Compulsory registration-Procedure for registration-Cancellation of registration

Competency Level-II: Levy and collection of central GST and state GST-composition of levy-taxable person-exemption from taxes-power to grant exemption from tax-payment of tax, interest and other amounts-interest on delayed payment of tax-Tax Deducted at Source.

Competency Level-III: Time and value of supply-time of supply of goods-time of supply of services-value of taxable supply-transactions to GST-state taxes that GST will subsume-central taxes that GST will replace.

Competency Level-IV: Input tax credit-eligibility and conditions for taking input tax credit-apportionment of credit and blocked credits-availability of credit in special circumstances-recovery of input tax credit and interest thereon-taking input tax credit in respect of inputs sent for job work-manner of distribution of credit by input service distributor-manner of recovery of credit distributed in excess.

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 for new syllabus of GST in Taxation Law:

1. Taxman, Basis of GST
2. Taxman, GST Made Easy
3. Handbook of GST in India
 RakeshGarg, SandeepGarg - Bloomsbury India Professional

Indirect tax replaced by Goods and Service tax:

GOODS & SERVICES TAX L-T-P-S: 3-2-0-0 Course Code: 18 CM 3124

CO No.	CO	PO	BTL
CO1	Understand the basics of GST	a	1,2
CO2	Have knowledge on levy and collection of GST	b	1,2
CO3	Gain knowledge on value of taxable supply.	a	1,2
CO4	Acquaint with assessments under GST law.	b	1,2

SYLLABUS:

Competency Level -I: 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.

Competency Level-II: 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.

Competency Level-III: 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.

Competency Level-IV: 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 - RakeshGarg, SandeepGarg - Bloomsbury India Professional.

Item No.13.11

Propose to delete one competency i.e. tax management of Indirect taxes and include Advance tax and tax deducted at source in the course of Corporate Tax Planning and Management from 2016-17 (3rd year 1st semester) onwards (retrospectively).

Old syllabus of Corporate tax planning and Management

Course Title: Code: Corporate Tax Planning and Management Course code 17CM3152 LTP: 3-2-0

Objectives of the course: The course learners will be able to: -

- C1 – Know the basic of tax planning, avoidance, evasion and management.
- C2 – Understand Planning of Direct taxes.
- C3 – Acquaint with management of Direct taxes.
- C4 – Analyse the planning and management of Indirect taxes.

Course curriculum – Blooms Taxonomy - Competency 1 -Understand

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

Competency –II Analysis: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.

Competency –III Remembrance: 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.

Competency –IV Creative: Tax planning for Indirect Taxes

Tax planning for value added tax for small traders and corporate entities, tax planning for service tax for non corporate service providers and corporate service providers, tax planning for central excise, tax planning for availment of duty drawback in customs.Tax management for indirect taxes : Meaning of indirect tax management,

follow-up of time schedules of assessments-penalties & prosecutions-maintenance of books, records, returns under e-filing system-control of indirect tax planning activities.

Text book:

3. Vinod K. Singhania, Direct Tax Planning and Management, Taxman's publication, New Delhi.
4. Diety, Indirect tax, taxman's publication, New Delhi.

Reference books:

4. V.K.Sinthania, Direct taxes, Taxman's publication, New Delhi.
5. GirishAhuja, Direct Taxes, Bharath Publications.
6. Nabhi, Tax planning and management, Jain publications, New Delhi.

Corporate Tax Planning and Management new syllabus

Course Title: Code: Corporate Tax Planning and Management
Course code 18CM3152 L-T-P-S: 3-2-0-0

Objectives of the course: The course learners will be able to: -

CO No.	CO	PO	BTL
CO1	Know the basic of tax planning, avoidance, evasion and management.	a	1,2
CO2	Understand Planning of Direct taxes.	b	1,2
CO3	Acquaint with management of Direct taxes.	a	1,2
CO4	Understand deduction of tax at source – advance payment of tax.	c	1,2

Course curriculum --

Competency Level-1

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

Competency –II: 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.

Competency –III: 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.

Competency –IV: 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 – PradhanMantriGaribkalyanyojana 2016.

Text book:

5. Vinod K. Singhania, Direct Tax Planning and Management, Taxman's publication, New Delhi.
6. Diety, Indirect tax, taxman's publication, New Delhi.

Reference books:

7. V.K.Sinthania, Direct taxes, Taxman's publication, New Delhi.
8. GirishAhuja, Direct Taxes, Bharath Publications.
9. Nabhi, Tax planning and management, Jain publications, New Delhi.

Propose to reduce the credits for practice school (summer internship) from 6 to 3.

K L UNIVERSITY

DEPARTMENT OF COMMERCE

EXITING EVALUATION OF SUMMER INTERNSHIP PROGRAM – B.COM (HONS)

SIP EVALUATION

The SIP carries a weightage of **ThreeCredits** and therefore the evaluation is critical to Students' overall performance. The following components shall be considered during evaluation:

- Evaluation schedule prescribed in these guidelines shall be strictly implemented.
- Non-submission of reports or not attending the presentation should be treated as absence from the evaluation component. Such students shall be awarded 'Not Cleared' grade.
- A Report or Presentation submitted by a student but not evaluated by the concerned evaluators will be treated as 'Incomplete'. In such a case the student concerned must follow-up with the evaluator for completing the evaluation.
- Non-submission of reports or not making a presentation shall not lead to allotting zero marks. Zero marks shall be awarded only if the reports submitted or presentations made are so poor and that they deserve zero mark.

The evaluation will be based on the performance of the Intern during the Interim Training. Evaluation shall have result orientation and not effort based. The evaluation shall be carried out at different stages viz. Initial evaluation, final evaluation and weekly progress report.

The weekly evaluation will be based on the report to be submitted by the Intern which will be evaluated by the University Guide.

SIP is evaluated for a maximum of 100 marks. The aggregate marks awarded to each student shall subsequently be converted into grades as per K.L.University guidelines.

Weightage for Evaluation

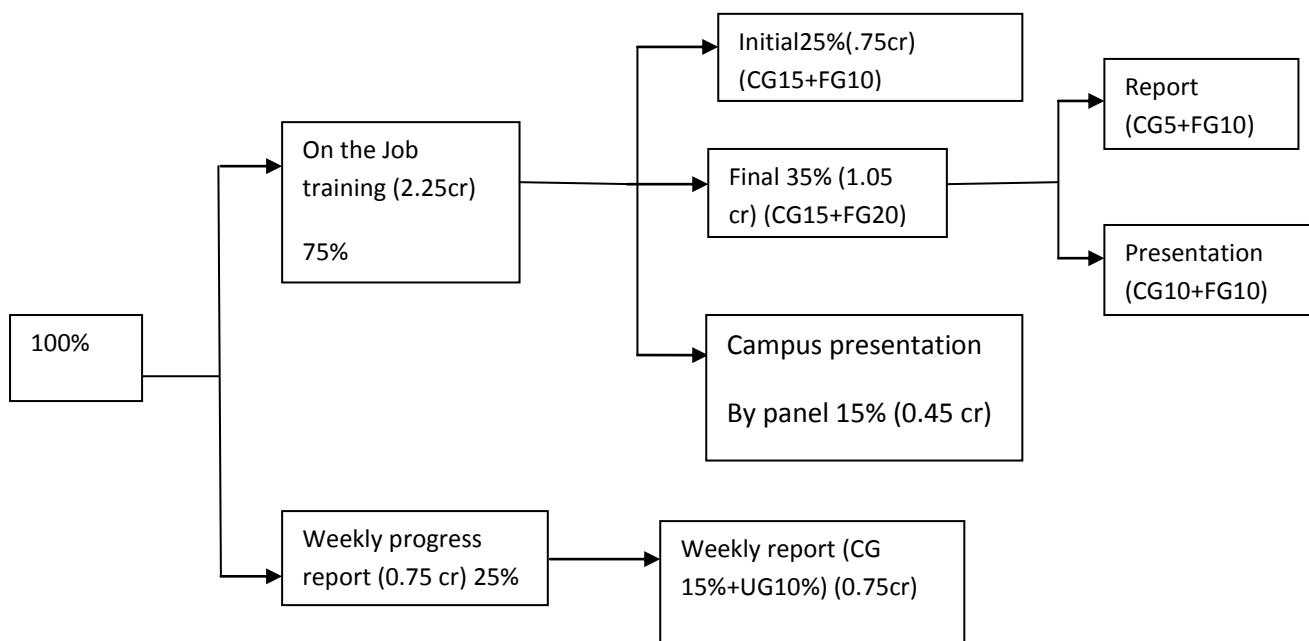
Overall, 100% weightage is given to Executive Training. Various stages of evaluation and weightage at each stage are given below:

Components of Evaluation - Executive Training

Stage	Stake Holders	Total Weightage	Remarks
Initial Evaluation	Faculty Guide 10% & Company Guide 15%	25%	Report on "Overview of the Company including 3CET report & SWOT analysis, Who's who, Business objectives of SIP Training."
Final Evaluation	Faculty Guide 20% & Company Guide 15%	35%	Assessment is based on achievement of targets/tasks on pro-rata basis. Evaluation is done by a panel as detailed in these guidelines.
Weekly Progress Report	University Guide 10% & Company Guide 15%	25%	Assessment is based on accomplishment of the tasks/targets on a weekly basis.
Campus Presentation	Department Panel	15%	Assessment is based on achievement of targets/tasks on pro-rata basis. Evaluation is done by a panel as detailed in these guidelines.

SIP Evaluation Chart:

On-the Job SIP Training Evaluation Chart:



Existing Evaluation share of different stakeholders are as below:

Company Guide	–	45%
Faculty Guide	–	30%
University Guide	–	10%
Department Panel	–	15%

Department panel members:

- a. Dr. AVN Murty
- b. Mr. KSLNS Subrahmanyam
- c. Mr. V Srinivas
- d. Mr. N Vishnu Mohan Rao
- e. Mr. SVNM Sastry
- f. Mr. S.KhaderBasha

Item No. 13.13

B.COM(H)

SIX SEMESTER SYLLABUS INDUSTRIAL TRAINING

EVALUATION COMPONENTS

The Practice School program carries a weightage of **12 credits** and therefore the evaluation is critical to Students' overall performance. The evaluation will be based on the performance of the student during the OJIT. Evaluation shall be based on results achieved and not just the effort put in. Evaluations should be transparent and fair. The evaluation shall be carried out at different stages viz. fortnightly progress reports, interim evaluation, and final evaluation as per the PS calendar.

Practice School program is evaluated for a maximum of **100 marks**. The aggregate marks awarded to each student shall subsequently be converted into grades as per the University regulations.

The following components shall be considered during evaluation:

- Evaluation schedule prescribed in these guidelines shall be strictly implemented.
- Non-submission of reports or not attending the presentation should be treated as absence from the evaluation component. Such students shall be awarded 'Not Cleared' grade.
- A Report or Presentation submitted by a student but not evaluated by the concerned evaluators will be treated as 'Incomplete'. In such a case the student concerned must follow-up with the evaluator for completing the evaluation.
- Non-submission of reports or not making a presentation shall not lead to allotting zero marks. Zero marks shall be awarded only if the reports submitted or presentations made are so poor and that they deserve zero mark.

The evaluation will be based on the performance of the Intern during the on-the Job Training. Evaluation shall have result orientation and not effort based. The evaluation shall be carried out at different stages viz. Initial evaluation, interim evaluation, final evaluation and weekly progress report.

The weekly evaluation will be based on the report to be submitted by the Intern which will be evaluated by the Faculty Guide.

The aggregate marks awarded to each student shall subsequently be converted into grades as per K. L. University guidelines.

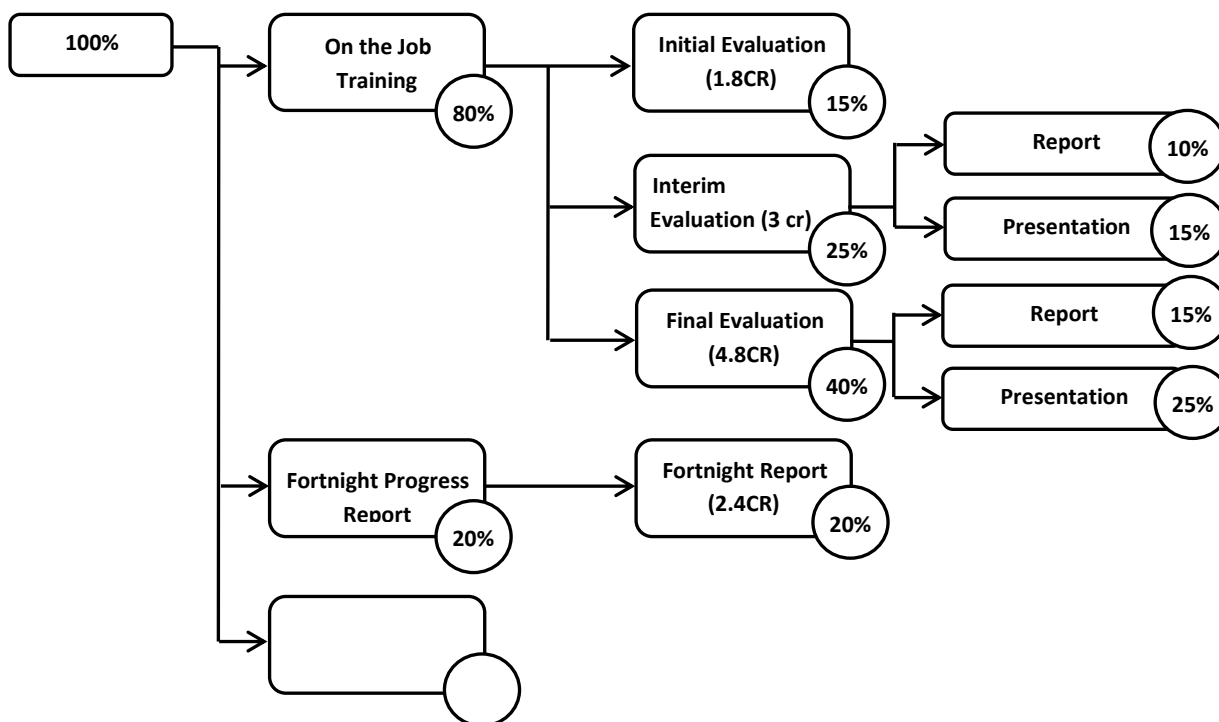
Weightage for Evaluation

Overall, 100% weightage is given to Industrial Training. Various stages of evaluation and weightage at each stage are given below:

Components of Evaluation - Industrial Training

Stage	Weightage	Remarks	CREDITS
Fortnight Progress Report	20%	Assessment is based on accomplishment of the tasks/targets on a fortnight basis.	2.4
Initial Evaluation	15%	Report on "Overview of the Company including 3CET report & SWOT analysis, Who's who, Business objectives of Industrial Training."	1.8
Interim Evaluation	25%	Assessment is based on achievement of targets/tasks with pro-rata basis. Evaluation is done by a panel as detailed in these guidelines.	3.0
Final Evaluation	40%	Assessment is based on achievement of targets/tasks on pro-rata basis. Evaluation is done by a panel as detailed in these guidelines.	4.8
Total	100%		12

12.2 On-the Job Industrial Training Evaluation Chart:



Evaluation Criteria - Fortnightly Progress Report

1. Fortnightly progress reports shall be submitted every fortnight, as per the calendar of PS, by every student without fail.
2. Fortnightly progress reports shall be evaluated by the concerned University Guide and Company Guide.
3. This should be done till the completion of the Practice School program.
3. Each fortnightly progress report carries 50 marks. The average of all the fortnightly reports is taken at the end of P.S.
4. University Guide will evaluate on the following parameters:
 - a) Student discipline, b) regularity, c) punctuality, d) commitment, e) willingness to work hard, f) attitude & behavior etc.
5. Company Guide will evaluate on the following parameters:
 - a) Progress achieved during the fortnight on OJT, b) work engagement, c) ability to solve problems, d) knowledge application, e) professional behavior, f) team work, g) new ideas generated for the company, h) appreciations received etc..
6. Every fortnight, the University Guide shall have a personal interaction with the student and the Company Guide before awarding marks.
7. If the student does not submit fortnightly report in time, the marks will be awarded '0' for that fortnight.

Evaluation Criteria – Interim Evaluation

During the interim evaluation, the student shall prepare and submit a report and give a presentation before his/her Department Evaluator at the Company/Regional Office and evaluate the student for 25 marks.

Report

The student may refer to the following guidelines for writing the Interim Report, which may consist about 20-30 pages.

1. **Objective:** State the objectives of the Industrial Training and explain clearly the specific tasks set by the Company.
2. **Target/Tasks:** The target/tasks of the training should be stated and also be clearly measurable. The specific dates as to when these targets/tasks would be completed/achieved should also be mentioned.
3. **Strategy:** An outline of how the student is undergoing the Industrial Training in terms of the various activities and plans employed (or designed) to achieve the set targets should be specified.
4. **Achievements:** The achievements vis-à-vis the targets and tasks of the job assigned should be clearly mentioned.
5. **Conceptual Framework:** The student should articulate the concepts studied in the classroom and their application in his present task. This is critical for appreciation of the student's ability to apply theory to practice. It should also highlight the innovative and creative aspects of student's thinking in application.
6. **Mid-course Correction:** It is a review of the targets/tasks assigned by the organization and any revision thereof. The reason for the revision may be detailed.
7. **Limitation:** The constraints in achieving the targets/tasks should be highlighted in this section. The student should outline any specific problems or hurdles encountered. They should explain any significant obstacle that they might have encountered if it calls for a change in plan. They should also outline the changed plan.
8. **Conclusion:** The student should draw together the main issues discussed in the main sections and identify any implications of the work that he/she has described. The student should also describe how tasks and targets could have been better achieved, or the performance be improved upon.

Interim report will be evaluation on the following parameters:

- Goals and Targets: Achievement of targets; progress made; Variance, reasons for variance, learning from experiences.
- Quality of Report: Description of tasks, choice of strategies and techniques, technical details; objectives achieved.
- Planning efficiency: Adherence to schedules.
- Resource mobilization: Details of resources deployed, S/W tools used.
- Compliance to guidelines: Adherence to guidelines prescribed in Handbook and Instructions by the Company.

Presentation

A presentation for about 20 minutes, on the progress achieved till date should be made by the student to Department Evaluator. The objective is to provide an opportunity to get insights into the performance of the student and suggest actions for improved performance. This would also help the students to involve themselves actively in the operational review and make it more meaningful to the host company.

Parameters for the evaluation of interim presentation are the following:

- Achievement of targets: Accomplishment of the time bound assignments; tasks in progress; reasons for variance
- Strategies or Techniques applied, Action plan for unachieved targets
- Application of Management tools, State of the art skills; appropriate S/W tools
- Reliability: Carrying out jobs entrusted; delivery of results.
- Conduct: Values and attitudes; punctuality; discipline
- Question & Answers

Normally, such presentation should take place at the Company/Regional Office where the student is undergoing his/her Practice School program.

Evaluation Criteria – Final Evaluation

During the final evaluation, the student shall prepare and submit a report and give a presentation before his/her Department Committee at the University. The Department Committee will evaluate the student for 30 marks.

Report

Successful Engineer Training shall enhance placement opportunity for the student. It is therefore essential that the student is result-oriented and make his training valuable to the Company. In the final evaluation, a student should prepare a report for about 60-90 pages, on his/her Training covering the following aspects:

- a. Objectives of the training
- b. Targets/Tasks set.
- c. Strategy adopted.
- d. Analysis of performance vs. Target. Reasons for variance, if any.
- e. Problems/Constraints/Limitations.
- f. Relating theoretical concepts to the practices during training.
- g. Learning in on-the-Job Training.
- h. Awards/rewards received during Training including earnings.

Final report is evaluated on the basis of the following parameters:

- Achieving Goals and Targets: Target, actual results, variance, effectiveness or corrective measures indicated during interim report.
- Content: Description of assignments undertaken, company details, product analysis, competition analysis, SWOT, strategic tools used, objectives, achievements, future outlook of industry/function, and learning from the project.
- Quality of Report: Structure of the report, formatting, conformity to guidelines, spelling, grammar, appropriate language, professional presentation of report.
- Planning Efficiency & Implementation: Approach to the project; overcoming complications; management and organization; reliability and punctuality; individual contribution to the project..
- Resource Utilization: Tools and techniques used, knowledge, skills acquired, learning from the results.
- Compliance to Guidelines: Adherence to KLU-PS/Company.

Presentation

The presentation on Industrial Training by a student is a valuable component of the Practice School program. The presentation made by the student before the Department Committee should be impressive.

The presentation can be made for about 30 minutes. Such presentation should take place at the University, after completion of Practice School program.

Parameters for the evaluation of final presentation are the following:

- Achievement of targets: Targets assigned; tasks worked on; desired outcome; timely completion; variance, if any.
- Strategies applied: Action plan for achieving the targets
- Performance: Result orientation; quality of output; reliability; ownership; resourcefulness; team work; effectiveness and efficiency in carrying out jobs entrusted; Overall success.
- Overcoming Limitation: Effective ways of overcoming constraints, problems.
- Attitude and Conduct: Appearance; Interpersonal skills; punctuality, discipline and sincerity.
- Questions & Answers

Procedure of Submission of Reports

- **Weekly Report:** Each Intern shall submit a hardcopy and a Soft copy of Weekly SIP Progress

Report to the Faculty Guide.

- **Initial Report:** Each Intern shall submit a hardcopy and a soft copy of the Initial Report to the Faculty Guide.
- **Interim Report:** Three copies of the report shall be prepared at this stage of evaluation and submitted by the Intern as detailed below:
 - a. One copy to the Company Guide
 - b. One copy to the Faculty Guide
 - c. One copy shall be retained by the Intern
- **Final Report:** Four copies of the report shall be prepared and submitted by the Intern as detailed below:
 - a. One copy to the Company Guide
 - b. One copy to the Faculty Guide
 - c. One copy to the nominated Evaluator
 - d. One copy shall be retained by the Intern
- A copy of all the reports retained by the Intern is meant for future use, including for placement purposes.
-

FINALISATION OF MARKS AND GRADING

All the University Guides from the Regional Offices shall submit the Fortnightly Progress Reports, along with the students' leaves data to the Director, P.S. Head Office, KLU. Department Coordinator shall submit P.S. program proposal, interim evaluation forms and final evaluation forms to the Director, P.S. Head Office, KLU.

Director will consolidate the marks of all the above reports and submit the same to the Controller of Examinations. Exams Section will do the grading process as per the University norms and declare the results of P.S. students.

Item No.13.14

Propose to evaluate the courses of study and make changes, if necessary.

Some amount of changes incorporated in some of the subjects to meet the present requirements.

Item No.13.15

Academic Calendar for the academic year 2018-19
Academic Calendar for B.Com(H) & B.Com(H) with ACCA Program
Academic year 2018-2019




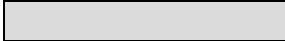






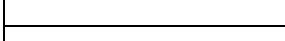
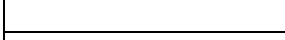
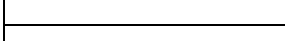

SEMESTER – I & III	PERIOD / DATE
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Preparatory Classes	19 th July 2018
Registration	6 th August 2018
Commencement of class work	7 th August 2018
I Internal Assessment Examinations	06 th to 8 th September, 2018
II Internal Assessment Examinations	11 th to 13 th October, 2018
III Internal Assessment Examinations	13 th to 15 th November, 2018
Last Instructions day for B.Com(H) & B.Com(H) with ACCA	24 th November, 2018
Commencement of comprehensive exams	6 th December, 2018
Industrial training for 3 rd B.Com(H) 6 th sem	02.01.2019 to 31.05.2019

SEMESTER – II & IV	PERIOD / DATE
Registration	20 th December, 2018
Commencement of class work	20 th December, 2018
I Internal Assessment Examinations	29 th January 31 st January, 2019
II Internal Assessment Examinations	5 th to 7 th March, 2019
III Internal Assessment Examinations	02 nd to 04 th April, 2019
Last Instructions day	06 th April, 2019
Commencement of comprehensive exams	23 rd April, 2019
Commencement of SIP for B.Com(H) (8 weeks)	13 th May 2019

Event	Commencement of Class	Internal Test I	Internal Test II	Internal Test III	Comprehensive Exam	No of Working days
ODD	07.08.2018	06.09.2018 20	11.10.18 22	13.11.2018 26	06.12.2018 17	85
EVEN	20.12.2018	29.01.2019 20	05.03.2019 25	02.04.2019 25	23.04.2018 15	85

ACADEMIC CALENDAR FOR B.COM(H) & B.Com(H) with ACCA 2018-19

2018-19 ODD SEMESTER								2018-19 EVEN SEMESTER								Legend to use the calender						
MON	TUE	WED	THU	FRI	SAT	SUN		MON	TUE	WED	THU	FRI	SAT	SUN		MON	TUE	WED	THU	FRI	SAT	SUN
			Jul-19	20	21	22		DEC 3	4	5	6	7	8	9		22	23	24	25	26	27	28
23	24	25	26	27	28	29		10	11	12	13	14	15	16		29	30	MAY 1	2	3	4	5
30	31	AUG 1	2	3	4	5		17	18	19	20 - EVEN	21	22	23		6	7	8	9	10	11	12
6-ODD	7	8	9	10	11	12		24	25	26	27	28	29	30		13 SIP						
13	14	15	16	17	18	19		31	JAN 1	2	3	4	5	6								
20	21	22	23	24	25	26		7	8	9	10	11	12	13		Legend to use the calender						
27	28	29	30	31	SEP 1	2		14	15	16	17	18	19	20			Academic Registrations					
3	4	5	6	7	8	9		21	22	23	24	25	26	27			Classwork as per timetable					
10	11	12	13	14	15	16		28	29	30	31	FEB 1	2	3			Public & University holidays					
17	18	19	20	21	22	23		4	5	6	7	8	9	10			University Level Festival					
24	25	26	27	28	29	30		11	12	13	14	15	16	17			Internal Tests					
OCT 1	2	3	4	5	6	7		18	19	20	21	22	23	24			External lab/theory exams					
8	9	10	11	12	13	14		25	26	27	28	MAR 1	2	3			Semester Break					
15	16	17	18	19	20	21		4	5	6	7	8	9	10								
22	23	24	25	26	27	28		11	12	13	14	15	16	17			Preparatory Classes					
29	30	31	NOV 1	2	3	4		18	19	20	21	22	23	24								
5	6	7	8	9	10	11		25	26	27	28	29	30	31								
12	13	14	15	16	17	18		APR 1	2	3	4	5	6	7								
19	20	21	22	23	24	25		8	9	10	11	12	13	14								
26	27	28	29	30	DEC 1	2		15	16	17	18	19	20	21								

Item No.13.16
ACADEMIC REGULATIONS
FOR THE AWARD OF 3 YEARS B.COM (Honors) / B.COM (H) WITH ACCA

(WITH EFFECT FROM THE ACADEMIC YEAR 2018-19)

The KL University shall confer three years integrated B.Com (Honors)-graduate / B.Com (H) with ACCA degree to candidates who are admitted to the Bachelor of Commerce (Honors) Programs and fulfill all the requirements for the award of the degree.

1.0 ELIGIBILITY FOR ADMISSIONS:

Admission to the above program shall be made subject to the eligibility, qualifications and specialization prescribed by the University for each Program, from time to time.

- 1.1. Input qualification required for admission in the three years full time B.Com (Honors) and B.Com(H) with ACCA Program is a pass in the two years intermediate or in the 10+2 pattern of education with a minimum of 50% in aggregate.
- 1.2. A student should have been declared passed in the previous academic year by the Board of Intermediate or its equivalent for seeking admission in the KL University in the current academic year.

2.0 COURSE WORK:

- 2.1 A Candidate after securing admission must pursue the B.Com (Hons)/ B.Com(H) with ACCA course of study for six semesters duration.
- 2.2 Normally a semester consists of 90 instructional days.
- 2.3 A candidate has to successfully complete Internship Program and earn a grade as stipulated in these guidelines.
- 2.4 The registration of a candidate is valid for a period equal to twice the prescribed duration of the Program from the date of registration.

3.0 ATTENDANCE

- 3.1 A candidate shall be deemed to have eligibility to write comprehensive examination in a course if he has put in at least 75% of attendance in the semester for the named course.
- 3.2 Condonation of shortage of attendance up to 10% i.e., from 65% and above and less than 75% may be given by the University based on the recommendations of the Dean (Academics).
- 3.3 Condonation of shortage of attendance may be granted only on genuine and valid reasons on representation by the candidate with supporting evidence only on medical grounds.
- 3.4 If the candidate does not satisfy the attendance requirement, he is detained for want of attendance and shall re-register again for that semester. He/she shall not be promoted to the next semester.

4.0 EVALUATION:

The performance of a candidate in each semester shall be evaluated subject-wise, with a maximum of 100 marks per subject, on the basis of formative and summative Evaluation.

- 4.1 Summative evaluation shall be carried out at the end of the semester by conducting a Comprehensive Examination which carries 50% weightage in the aggregate marks.
- 4.2 Formative evaluation shall be carried out on a continuous basis by the Course Instructor. This carries a weightage of 50% of aggregate marks.
- 4.3 The pattern of the comprehensive examination and various components of continuous evaluation are provided in the foregoing paragraphs.
- 4.4 A candidate shall be deemed to have secured the minimum academic requirement in a subject if he/she secures a minimum of 40% of marks in the Internal Evaluation and a minimum of 40% in the Comprehensive Examination for B.Com(H) and for all ACCA courses he/she secures a minimum of 50% of marks in the Internal Evaluation and a minimum of 50% in the Comprehensive Examination.
- 4.5 In case a candidate does not secure the minimum academic requirement in any of the subjects (as specified in 4.4 above) he has to re-appear for the Comprehensive Examination when that examination is conducted next in that subject.
- 4.6 In case a candidate is detained for want of attendance or other reasons, he should repeat the course when offered next on the campus or do any other specified course as may be prescribed.

5.0 Evaluation Scheme:

- 5.1 A comprehensive examination of **three hour-duration** is held at the end of the semester for 60 marks. Entire curriculum is covered in the comprehensive examination. General Structure of the Question Paper for the Comprehensive Examinations is provided below:

S. No.	Pattern	Marks
1.	Section A: Questions based on concepts, theories, etc. shall be included in this section. Each question carries one mark. All questions are compulsory to answer.	10
2.	Section B: Questions based on the application of concepts, models, problem-solving, etc. would be included in this section. Students have to answer 3 out of 5 questions.	3 x 10 = 30
3	Section C: Students have to write a written case analysis in management courses. In quantitative courses problems shall be given to answer.	1 x 10 = 10
	Total	50

- 5.2 In case of courses in core subjects, English and IT involving Laboratory component, the pattern of

Examination would be as follows

S. No.	Pattern	Marks	Duration
Part – I			
1.	Section A: Questions based on concepts, theories, etc. shall be included in this section.	10	2 ½ Hrs
2.	Section B: Practically the student has to do in the laboratory based on section A questions.	20	
	Sub-total	30	
Part – II			
1	Invigilator shall conduct viva-voce by asking two or three questions on the application of concepts, models, etc.	5	½ Hrs
2	Grooming	5	
3	Record	10	
	Sub-total	20	
C		Grand Total	50

n

5.3 Continuous Assessment: Continuous assessment carries 50% weightage in aggregate marks. Various components which are included in the continuous assessment are furnished below:

N O.	COMPONENT	Mode	DURATION	WEIGHTAGE %
1.	Internal assessments: Test-1 (50 marks) Test-2 (50 marks) Usually these will be three written tests. In case of Labs, this would include lab based tests; this would include oral evaluations and individual/team activities. (30% of marks from each test shall be considered)	Examination Examination	1 hr 30 min for each examination	30
2.	Class attendance			5
3.	Active learning (presentation)			15
	Total			50

- a) Two internal tests will be conducted for all courses during the semester. The internal tests will be conducted for 50 marks which in turn will be scaled down to 15 marks. The schedule of tests will be notified by the Examinations Coordinator in consultation with the Head Department of Commerce.

- b) Written home assignments are given in a course by the faculty member concerned. Students have to submit the home assignment before the specified date. Course Coordinators shall take precautions to ensure that there is no scope for copying in the home assignments.
- c) In case of computer related courses, on-line computer test shall be conducted. Students are required to provide solutions on-line and save the answer on the server.
- d) Student's attitude means, the student's inclination, openness and fervor to learning and honoring the instructions of the faculty member concerned. Participation means, the student's involvement in the class activities including answering the specific and overhead questions the faculty member puts from time to time during a session under interactive style of delivery in the class room or lab or an activity hall. Good behavior on and off the premises, punctuality and regularity in attending classes are the issues coming under discipline.
- e) Class attendance is monitored by each faculty member and based on the percentage of attendance marks are awarded by the faculty member concerned.
- f) In order to maintain transparency in evaluation, the answer sheets of all components should be shown to the students within one week of conducting the tests and quiz. If a student is not convinced with the marks awarded he/she can apply for re-check. However, the student can apply for re-check on the day of returning the answer sheet within the classroom only.
- g) It shall be the responsibility of the Course Coordinator to display solution key on the notice board immediately after the evaluation component with evaluation scheme. The Instructor should stick to the evaluation scheme announced while checking the answer sheets.
- h) Computation of aggregate marks, submission of final grades duly approved by the Dean, Academics to the Examination Department is the sole responsibility of the Course Coordinator.

6.0 GRADING:

At the end of all evaluation components based on the performance of the student in courses, each student is awarded with a **letter grade**. The list of letter grades and their connotation are given below:

Grade	Qualitative Meaning	Grade Point attached
O	Out Standing	10
X	Excellent	9
A	Very Good	8
B	Good	7
C	Fair	6
D	Satisfactory	5
F	Fail	0

The grades 'X' and 'F' will be earned and remaining grades will be awarded.

A student getting less than 40% in comprehensive examination or less than 40% marks in the internal assessment will be considered to have earned 'F' grade.

In the combined theory and lab courses along with overall 40% score the student should get independently 40% in both theory and lab components else treated as failed and has to take the examination again in total in both theory and practical.

2.0 AWARD OF DEGREE:

A candidate shall be eligible for the award of **B.COM (Hons)/B.Com(H) with ACCA** degree if he/she satisfies the minimum academic requirements in each and all subjects. **For the award of B.COM (Hons)/degree a student must have obtained a minimum CGPA of 5.50. B.Com (H) with ACCA degree will be awarded based on norms of ACCA.**

3.0 WITHHOLDING OF RESULTS:

If the candidate has not paid dues to the University or if any case of indiscipline is pending against him, the result of the candidate shall be withheld and he will not be allowed/ promoted into the next higher semester. The issue of degree is liable to be withheld in such cases.

4.0 TRANSITORY REGULATIONS:

Candidates who have discontinued or have been detained for want of attendance or who have failed after having undergone the course in earlier regulations and wish to continue the course are eligible for admission into the unfinished semester from the date of commencement of class work with the same or equivalent subjects as and when subjects are offered. Whereas he continues to be in the academic regulations he was first admitted.

5.0 PROGRAM STRUCTURE FOR THREE YEAR FULL TIME B.COM (Hons) and B.Com (H) with ACCA

The program structure for the three year full time B.COM (Hons) Program approved by the Board of Studies and the Academic Council will be applicable/implemented.

6.0 GENERAL:

- i. The academic regulations should be read as a whole for purpose of any interpretation.
- ii. The academic regulations mentioned herein have to be read with the other relevant regulations of the University that are in vogue.
- iii. Malpractices rules: Shall be governed as per the University norms.
- iii. Where the words “he”, “him”, “his”, occur in the regulations, they include “she”, “her”, “hers”.
- iv. In the case of any doubt or ambiguity in the interpretation of the above rules, the decision of the Vice-Chancellor is final and binding.
- v. The University may change or amend the academic regulations or syllabi at any time and the changes or amendments shall be made applicable to all the students on rolls with effect from the dates notified by the University.