



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

**Programme: B.Com. General Honours (Major)**

**w.e.f. AY 2023-24**

### COURSE STRUCTURE

| Semester            | Course Number     | Course Name   | No. of Hrs/Week | No. of Credits |
|---------------------|-------------------|---|-----------------|----------------|
| <b>Semester-I</b>   | 1                 | Fundamental of Commerce   | 4               | 4              |
|                     | 2                 | Business Organisation   | 4               | 4              |
| <b>Semester-II</b>  | 3                 | Financial Accounting  | 4               | 4              |
|                     | 4                 | Business Management   | 4               | 4              |
| <b>Semester-III</b> | 5                 | Advanced Accounting   | 4               | 4              |
|                     | 6                 | Income Tax  | 4               | 4              |
|                     | 7                 | Business Laws   | 4               | 4              |
|                     | 8                 | Banking Theory & Practice   | 4               | 4              |
| <b>Semester-IV</b>  | 9                 | Corporate Accounting  | 4               | 4              |
|                     | 10                | Cost & Management Accounting  | 4               | 4              |
|                     | 11                | Auditing  | 4               | 4              |
| <b>Semester-V</b>   | 12                | Advertising and Media Planning (OR) Stock Markets                                   | 4               | 4              |
|                     | 13                | Customer Relationship Management (OR) Stock Markets Analysis                        | 4               | 4              |
|                     | 14                | Digital Marketing (OR) Advanced Corporate Accounting                                | 4               | 4              |
|                     | 15                | Service Marketing (OR) Software Solutions to Accounting                             |                 |                |
| <b>Semester-VI</b>  | <b>Internship</b> |   |                 |                |
| <b>Semester-VII</b> | 16                | Accounting for Special Institutions (OR) Financial Institutions and Markets         | 4               | 4              |
|                     | 17                | Indian Accounting Standards (OR) Financial Planning                                 | 4               | 4              |
|                     | 18                | Banking and Insurance Company Accounts (OR) Financial Management                    | 4               | 4              |
|                     | <b>SEC</b>        |   |                 |                |
|                     | 19                | Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology | 4               | 4              |

|                      |            |   |   |   |
|----------------------|------------|---|---|---|
|                      | 20         | Advanced Computerized Accounting (OR) Investment Management                               | 4 | 4 |
| <b>Semester-VIII</b> | 21         | Advanced Cost and Management Accounting (OR) International Financial System               | 4 | 4 |
|                      | 22         | Advanced Financial Accounting (OR) Financial Reporting                                    | 4 | 4 |
|                      | 23         | Corporate Reporting (OR) Behavioural Finance  | 4 | 4 |
|                      | <b>SEC</b> |   |   |   |
|                      | 24         | Strategic Cost Management (OR) Financial Derivatives                                      | 4 | 4 |
|                      | 25         | Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management | 4 | 4 |

## SEMESTER-I

### COURSE 1: FUNDAMENTALS OF COMMERCE

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

#### **Learning Outcomes:**

At the end of the course, the student will be able to

Identify the role of commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and macro economics and factors that determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

**Unit 1: Introduction:** Definition of Commerce – Role of Commerce in Economic Development - Role of Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

**Unit 2: Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit 3: Accounting Principles:** Meaning and Objectives of Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

**Unit 4: Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

**Unit 5: Computer Essentials:** Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Lab Exercise:**

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
  2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
  3. Business Economics -S.Sankaran, Margham Publications, Chennai.
  4. Business Economics - Kalyani Publications.
  5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
  6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications
- .

## SEMESTER-I

### COURSE 2: BUSINESS ORGANIZATION

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

#### **Learning outcomes:**

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**Unit 1: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

**Unit 2: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5: Computer Essentials:** Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

**Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

## SEMESTER-II

### COURSE 3: FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

#### **Learning Outcomes:**

At the end of the course, the student will be able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

**Unit-I: Introduction:-** Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

**Unit-II: Final Accounts:** - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

**Unit-III: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

#### **Activities:**

- Assignment on Subsidiary Books.
- Group Activities on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
- 10.Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill



## SEMESTER-II

### COURSE 4: BUSINESS MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives**

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

**Unit 1: Management:** Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

**Unit 2: Planning:** Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

**Unit 3: Organizing:** Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

**Unit 4: Directing:** Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

**Unit 5: Controlling;** Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

#### **Activities:**

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus

- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

## SEMESTER-III

### COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand the concept of Non-profit organizations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, Familiarize with the legal formalities at the time of dissolution of the firm, Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

**Unit 1: Accounting for Non Profit Organizations:** Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**Unit 2: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

**Unit 3: Hire Purchase System:** Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

**Unit 4: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

**Unit 5: Partnership Accounts-II:** Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

#### **Activities:**

- Quiz Programs
- Problem Solving exercises

- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

### **Reference Books:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

**SEMESTER-III**  
**COURSE 6: INCOME TAX**

Theory

Credits: 4

4 hrs/week

**Learning Objectives:**

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

**Learning Outcomes:**

At the end of the course, the student will be able to;

Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complications and structure and Prepare and File IT returns of individual at his own.

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-III: Income from House Property and Profits and Gains from Business:** Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

**Reference Books:**

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

## SEMESTER-III

### COURSE 7: BUSINESS LAW

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract. To impart awareness on various sales goods Act and consumer protection Act. To know the various cyber laws prevailing.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand the legal environment of business and laws of business, Highlight the security aspects in the present cyber-crime scenario, Apply basic legal knowledge to business transactions, Understand the various provisions of Company Law, Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues and Integrate concept of business law with foreign trade.

#### **Unit I: Contract:**

Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

#### **Unit II: Offer, Acceptance and Consideration:**

Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

#### **Unit III: Capacity of the Parties and Contingent Contract:**

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

#### **Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:**

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

#### **Unit V: Cyber Law:**

Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms.

#### **Activities:**

- Seminar on Basics of Indian Contract Act,1872
- Quiz programs

- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act,1872
- Making a sale by abiding rules of Sale of Goods Act,1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumers day by creating awareness among the students
- Identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
- Identify and enumerate types of damages in case of breach of contract under different real life situations.
- Analyze some case studies where ‘caveat venditor’ is applicable.
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

#### **Reference Books:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.



## SEMESTER-III

### COURSE 8: BANKING THEORY AND PRACTICE

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

This course exposes the students to the working of banking and financial system prevailing in India.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand the basic concepts of banks and functions of commercial banks. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law. Organize information as it relates to the regulation of banking products and services. Critically examine the current scenario of Indian Banking system. Formulate the procedure for better service to the customers from various banking innovations.

**Unit 1: Introduction:** Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

**Unit 2: Banking Systems:** Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.

**Unit 3: Types of Banks:** Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

**Unit 4: Banker and Customer:** Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit 5: Collecting Banker and Paying Banker:** Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment Gateways.

#### **Activities:**

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms

- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Student Seminars
- Debates
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to organizational set up of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

## SEMESTER-IV

### COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

#### **Learning Outcomes:**

At the end of the course, the student will able to;

Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

**Unit 1: Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

**Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

**Unit 3: Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

**Unit 4: Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit 5: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

#### **Activities:**

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

### **Reference Books:**

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

## SEMESTER-IV

### COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

#### **Learning Outcomes:**

At the end of the course, the student will be able to;

Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

**Unit 1: Introduction:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit 2: Material and Labour Cost:** Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 3: Job Costing and Batch Costing:** Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

**Unit 4: Financial Statement Analysis and Interpretation:** Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5: Marginal Costing:** Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

#### **Activities:**

- Debate on methods of payments of wages

- Seminars
- Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

### **Reference Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

**SEMESTER-IV**  
**COURSE 11: AUDITING**

Theory

Credits: 4

4 hrs/week

**Learning Objectives:**

This course aims at imparting knowledge about the principles and methods of auditing and their application

**Learning Outcomes:**

At the end of the course, the student will be able to;

Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds, Identify the steps involved in performing audit process, Determine the appropriate audit report for a given audit situation, Apply auditing practices to different types of business entities and Plan an audit by considering concepts of evidence, risk and materiality

**Unit 1: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit 2: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit 3: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit 4: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit 5: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

**Activities:**

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports

- Group Discussions
- Draft an audit program.
- Quiz programs on some topics
- Assignments including technical assignments like working with audit companies for observation
- Internship with an audit firm.
- Invited Lectures and presentations on related topics with qualified auditors

**Reference Books:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi
6. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers.



## SEMESTER-V

### COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

#### **Learning Outcomes:**

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

**Unit 1: Introduction:** Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

**Unit 2: Strategies of Advertisements:** Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

**Unit 3: Process of Advertisement:** Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

**Unit : Media Planning:** Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

**Unit 5: Analysis of Market Media:** Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

#### **Activities:**

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

### **Reference Books:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI

## SEMESTER-V

### COURSE 12: STOCK MARKETS

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

#### **Learning Outcomes:**

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

**Unit 1: Introduction,:** Nature, Scope and basics of stock market, Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitraders.

**Unit 2: Capital Markets:** Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

**Unit 3: Financial Intermediaries:** Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

**Unit 4: Stock Indices:** Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

**Unit 5: Regulatory Mechanism: Security** and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

#### **Activities:**

- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets)
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

**Reference Books:**

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

## SEMESTER-V

### COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Learning objectives:**

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

#### **Learning Outcomes:**

On successful completion of this course, the students will be able:

To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM.

**Unit1: Introduction to CRM and eCRM:** Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

**Unit 2: Sales Force Automations (SFA):** Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

**Unit 3: Enterprise Marketing Automation (EMA):** Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

**Unit 4: Call center:** Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

**Unit 5: Implementing CRM:** Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

**Activities:**

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM.
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.
- Show how to integrate the internet customer self-service for B2B and B2C channels.
- Show how to run CRM analytics through embedded competitors' analysis in opportunity management.
- Quiz and Class seminars
- Case studies
- Group discussions
- Debates

**Reference Books:**

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts & Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
5. Customer Relationship Management- A Step-by-Step Approach, H Peeru Mohamed, A Sagadevan, , Vikas Publishing House Pvt. Ltd., Delhi, 2008
6. A Business Guide to Customer Relationship Management ,Jill Dyche: The CRM Handbook:, Pearson Education, 2002.
7. Secrets of Customer Relationship Management, Ed Peelen, Customer Relationship Management,, Pearson Education,2005. 3. Barnes James G:, McGraw Hill, 2001.

## SEMESTER-V

### COURSE 13: STOCK MARKETS ANALYSIS

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on functioning of local Capital markets. To impart skills by involving activities of Share Market analysis.

#### **Learning Outcomes:**

By the completion of the course, the students are able to

Expose to theory and functions of the monetary and Financial Sector as job careers and Study the functioning of local Capital markets. Create awareness among the public by giving reporting after analysis and Acquire knowledge on operations of Share Market and Research skills. Enhance their skills by involving activities of Share Market analysis

**Unit 1: Introduction, Nature, Scope and basics of stock market analysis:** Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

**Unit 2: Fundamental Analysis:** Based on Company's Records and Performance-EPS Ratio-Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

**Unit 3: Technical Analysis:** Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

**Unit 4: Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

**Unit 5: Mutual Funds:** Importance and the role of Mutual Fund –Types of Mutual Funds-Variety schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

#### **Activities:**

- Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying sources of local financial institutions,
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
- Invited lectures and presentations on related topics by field experts.

**Reference Books:**

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., John Wiley, New York
5. Francis.J.C., Investment Analysis and Management, Tata McGraw Hill



## SEMESTER-V

### COURSE 14: DIGITAL MARKETING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

#### **Learning Outcomes**

Upon successful completion of the course students will be able to;

Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

**Unit 1: Introduction:** Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

**Unit 2: Web site planning and creation :** Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

**Unit 3: Search Engine Optimization (SEO) :** SEO: Meaning – History and growth of SEO – Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

**Unit 4: Social Media Marketing:** Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

#### **Unit 5: Email marketing:**

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

**Activities:**

- Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.
- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
- Real time work experience with Digital marketing service providers.
- Arrange for Interaction with Area Specific Experts.

**Reference Books:**

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda Media L C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

## SEMESTER-V

### COURSE 14: ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

#### **Learning Outcomes**

After completing the course, the student shall be able to:

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

**Unit 1: Purchase of Business:** Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

**Unit 2: Amalgamation of Companies:** Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

**Unit 3: Internal Reconstruction of Companies :** Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

**Unit 4: Accounts of Holding Companies:** Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation- Calculation of Minority Interest- Accounting Treatment.

**Unit 5: Liquidation:** Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

#### **Activities:**

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..

- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

#### **Reference Books:**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

## SEMESTER-V

### COURSE 15: SERVICE MARKETING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

#### **Learning Outcomes**

Upon successful completion of the course the student will be able to;

Discuss the reasons for growth of service sector and examine the marketing strategies of Banking Services, insurance and education services. Review conflict handling and customer Responses in services marketing. Describe segmentation strategies in service marketing and Suggest measures to improve services quality and their service delivery.

**Unit 1: Introduction:** Nature and scope of services, characteristics of services, classification of services – Need for service marketing -Reasons for the growth of services sector. Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

**Unit 2: Consumer Behavior in Services Marketing:** Customer Expectations on Services- Factors influencing customer expectation of services. - Service costs experienced by Consumer, the Role of customer in Service Delivery, Conflict handling in Services, Customer Responses in Services, Concept of Customer Delight.

**Unit 3: Services Market Segmentation:** Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

**Unit 4: Customer Defined Service Standards:** Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service .

#### **Unit 5: Service Development and Quality Improvement:**

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

**Activities:**

- Students shall individually take up a study on marketing strategies adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided and has to submit Report to the teacher.
- Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
- Seminars/Conference/ Workshops on emerging trends in service marketing
- Real time work experience with service marketing providers
- Arrange for Interaction with Area Specific Experts.

**Reference Books:**

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

## SEMESTER-V

### COURSE 15: SOFTWARE SOLUTIONS TO ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on the major accounting software and to impart skills of Tally and different accounting software for accounting purpose.

#### **Course Learning Outcomes**

After completing the course, the student shall be able to:

Understand the technical environment of accounting software and highlight the major accounting software in India. Apply basics of accounting software into business firms for accounting transactions. Understand the various versions of Tally and other software and integrate the concept of different accounting software for accounting purpose. Design new approaches for use of accounting software environment.

**Unit 1: Computerized Accounting:** Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

**Unit 2: Introduction to Leading Accounting Software:** - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

**Unit 3: Tally ERP-9:** Company Creation -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

**Unit 4: Tally- Accounting Masters:** Groups- Create Ledgers- Alter& Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

**Unit- 5: Tally-Voucher Entry:** -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

#### **Activities**

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Excel & Tally
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab.

- Each student has to prepare one System based accounting during the semester and submit a report, to the teacher in the given format.

**Reference Books:**

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))



## SEMESTER-VII

### COURSE 16: ACCOUNTING FOR SPECIAL INSTITUTIONS

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

Students will learn relevant special institutions and their recording of expenses and incomes also preparation of final accounts.

#### **Learning outcomes:**

- To learn how books are maintained and financial statements for educational institutions
- To study different types of hospitals and how financial statements differ.
- To learn the process relating to purchases and sales of hotels and restaurants.
- To learn the topics relating to farm accounting
- To gain knowledge regarding the double accounting system and their real time uses.

#### **Syllabus:**

##### **Unit 1: Accounting for Educational Institutions:**

Meaning -Books to be maintained-Sources and Expenditure-Annual Statement of Accounts.

##### **Unit 2: Accounting for Hospitals:**

Meaning -Types of Hospitals –Sources and Expenditure - Funds-Preparation of Final Accounts.

##### **Unit 3: Accounting for Hotels and Restaurants:**

Objectives - Purchases-Sales-Some Special Items Relating to Hotel Business-Appportionment of Common Expenses to various departments.

##### **Unit 4: Farm Accounting:**

Objectives-Features-How Transactions are recorded-Usual Heads of expenses and Incomes of some farms.

##### **Unit 5: Double Accounting System (Electricity Company Accounts):**

Meaning -Advantages and Disadvantages of Double Accounting System- Difference between Single Account and Double Accounting System-Difference between Double Entry System and Double Accounting System-Replacement of an asset-Accounts of Electricity Companies.

#### **Practical components:**

- Students should get knowledge about the expenses and books maintained in educational institutions by observing different departments in their institutions.

- Students should visit hotels and interact with the managers regarding the special items relating to business and statements prepared.
- By management cooperation students should visit hospitals also search for the expenses and books of special institutions from other books and search engines.
- All the students should form in groups and provide a presentation with images and videos of their visit in such hospital or institution or hotels so that other students also able to learn the view.

**Reference Books:**

1. Advanced Accountancy- S.N. Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand &Co
5. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
6. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.

## SEMESTER-VII

### COURSE 16: FINANCIAL INSTITUTIONS AND MARKETS

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

#### **Learning outcomes:**

- To familiarize about financial institutions, markets and regulations
- To learn about various Indian financial institutions and regulatory framework
- To understand about International financial institutions
- To analyse capital market and their evolution and developments
- To illustrate money market and derivative market

#### **Syllabus:**

##### **Unit 1: Functions of Financial System:**

An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

##### **Unit 2: Financial Institutions: Indian Banking System:**

An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

##### **Unit 3: International Financial Institutions:**

Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

**Unit 4: Capital Market:**

Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

**Unit 5: Introductory Concepts:**

Money Market, Importance, Composition and Constituents, Instruments of Money Market; Commodity Markets – Structure, Operations, Trends; Derivatives Market – Structure, Operations, Trends; Foreign Exchange Market – Structure, Operations, Trends.

**Practical Components:**

- Students should learn the concept of Indian financial system and role, functions of participants in the financial markets.
- All the students should learn the classification of banks and the role of Reserve bank of India, NABARD regarding the regulatory issues.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions on different international financial institutions.
- Students should analyse the overview of global financial institutions
- All students should learn evolution and development of capital market.

**Reference Books**

1. L.M. Bhole – Financial Market and Institutions
2. M.Y. Khan – Indian Financial System
3. Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.
4. M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers.
5. L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press
6. Avadhani – Marketing of Financial Services, Himalaya Publishing House.

## SEMESTER-VII

### COURSE 17: INDIAN ACCOUNTING STANDARDS

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

#### **Learning outcomes:**

- To understand the objectives, significance, advantages, disadvantages of accounting standards.
- To acquire the conceptual knowledge of procedure for issuing accounting standards and accounting standards board, scope and functions
- To analyse various accounting standards and their disclosure requirements.
- Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Evaluate various accounting standards

#### **Syllabus:**

##### **Unit 1: Introduction:**

Accounting Standards – Meaning - Objectives – Significance - Advantages and Disadvantages – Procedure for issue of Accounting Standards by ICAI– Scope – Accounting Standards Board – Formation, Scope and Function –Compliance of accounting standards- Indian Accounting Standards issued so far (list only).

##### **Unit 2: Conceptual Framework for preparation and presentation of financial statements:**

Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

##### **Unit 3: Accounting Standards-I:**

AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet –AS-5: Net profit or loss, prior period items and changes – AS-7: Construction Contracts (Theory only)

##### **Unit 4: Accounting Standards-II:**

AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation. (Theory only)

**Unit 5: Accounting Standards-III:**

AS-16: Borrowing costs - AS-19: Leases – AS-20: Earning per share - AS-26: Intangible assets – AS-29: Provisions, Contingent liabilities and assets - International Financial Reporting Standards (IFRS): Meaning- Objectives – Procedure – Challenges. (Theory only)

**Practical components:**

- All students are divided into groups. Each group should prepare questions on particular accounting standards and provide them to other groups for solving.
- Students have to read the provisions of relating to Indian accounting standards comparing with accounting standards
- All students should get familiar with MCA website and gain research about the structure of accounting standard formulation.
- Students should form teams and provide seminars on the topic and provide presentations for communication skills.

**Reference Books:**

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Tulsian's Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
5. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

## SEMESTER-VII

### COURSE 17: FINANCIAL PLANNING

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.

#### **Learning outcomes:**

- To learn about personal financial planning, concept of time value of money
- Identifying and gain knowledge of different risks and their measurement
- Familiarize investment strategies
- Evaluation of problems regarding retirement planning also know the key terms
- Gain knowledge of income tax heads and differentiate the income into different heads.

#### **Syllabus:**

##### **Unit 1: Basics of Personal Financial Planning:**

Definition, Importance and process of financial planning, Concept of time value of money in single and series.

##### **Unit 2: Managing Investment Risk:**

Types of risks, measurement and management of risks and financial statements. **Measuring Investment Returns:** Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

##### **Unit 3: Investment Strategies:**

Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

##### **Unit 4: Retirement Planning:**

Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.

##### **Unit 5: Tax and Estate Planning:**

Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.

**Practical components:**

- Students should learn the process of financial planning, concept of time value of money in single and series.
- All the students should learn the types of risks and how to measuring the investment returns.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss investment strategies in the present environment.
- Students should analyse the retirement planning.

**Reference Books:**

1. Workbook of CPFA of NSE in Indian version is available On the following link:  
[http://nseindia.com/content/ncfm/ncfm\\_cpfa\\_workbook.pdf](http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf).
2. Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin; Edition 2005.
3. Jeff Madura, Personal Finance with Financial Planning Software Addison Wesley; Edition 2006.
4. Joehnk, Gitman, Personal Finance A User's Perspective, Cengage Learning, Edition 2009.



## SEMESTER-VII

### COURSE 18: BANKING AND INSURANCE COMPANY ACCOUNTS

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

Students should acquire knowledge about preparation of financial statements of banking and insurance companies.

#### **Learning outcomes:**

- To acquire knowledge for preparation of memorandum trading account and claim statement
- To familiarize the points relates to loss of profits.
- To understand about life insurance and to prepare financial statements of life insurance corporation
- To compare life insurance and general insurance, to prepare financial statements of fire and marine insurance companies.
- To equip the students with the preparation of financial statements of Insurance and Banking companies

#### **Syllabus:**

##### **Unit 1: Fire Insurance Claims I (Loss of stock):**

Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

##### **Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):**

Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

##### **Unit 3: Accounts of Insurance Companies I:**

Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

##### **Unit 4: Accounts of Insurance Companies II:**

General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.

**Unit 5: Bank Accounts:**

Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

**Practical components**

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Detailed research regarding different types of insurance.
- Students should read some policy bonds for reference and what are the clauses are made and what are all the documents required.
- Research for the books maintained by the banks and the bank policies regarding performing and non-performing assets through search engines.

**Reference Books:**

1. Advanced Accountancy- S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Sp Jain And Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.

## SEMESTER-VII

### COURSE 18: FINANCIAL MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

#### **Learning outcomes:**

- To gain basic knowledge of financial management
- To evaluate the capital budgeting process and risk analysis in capital budgeting
- Familiarize different financial decision that help the organisation
- Learn types of dividend policies and their valuation
- Knowledge regarding working capital management, uses to organisation and valuation of working capital

#### **Syllabus:**

##### **Unit 1: Introduction:**

Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.

##### **Unit 2: Investment decision:**

Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

##### **Unit 3: Financing decisions:**

Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital.

##### **Unit 4: Dividend decisions:**

Kinds of dividends, Dividend Policy types, Dividend Theories - Walter's Model - Gordon's Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

**Unit 5: Working capital management:**

Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

**Practical Components:**

- Students should learn the role of financial manager in modern business organisation.
- All the students should learn the methods of appraisal also risk analysis in capital budgeting.
- All students should solve previous examination papers for practice.
- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.

**Reference Books**

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugene F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
7. Pandey, IM, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxman.
9. Sudhirbhat, Financial Management, Excel Books.

## SEMESTER-VII

### COURSE 19: ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

By the end of the course, students will be able to explain fundamentals of accounting also different approaches of accounting theory. Learning of conceptual frame work, global initiative in financial reporting and value added statements.

#### **Learning outcomes:**

- To acquire knowledge about fundamentals of accounting, different approaches of accounting theory, accounting postulates, concepts and principles
- To learn about conceptual framework of financial reporting, its objectives and functions.
- To gain knowledge about management reports in companies Act, 2013
- To learn the limitations of Conventional financial statements, methods of accounting for changing prices
- To have thorough information about value added statements, benefits, market value and economic added shareholders.

#### **Syllabus:**

##### **Unit 1: Fundamentals of accounting:**

Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

##### **Unit 2: Financial Reporting:**

Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

##### **Unit 3: Companies Act 2013:**

Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director's report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

##### **Unit 4: Accounting for Price level changes:**

Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.

### **Unit 5: Developments in financial reporting:**

Value added statements – Advantages and Limitations -Economic Value Added, Shareholders Value Added –uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

#### **Practical components:**

- The students can identify history of accounting and accounting postulates within accounting theory
- Analyse the objectives, evaluation and functions of financial reporting also global initiative in financial reporting
- Students should get information regarding companies act, how the act come into force from various sources.
- Students should form groups and visit small companies and get information about the human resource accounting is done and gain knowledge regarding the objectives and process of human resource from recruitment to performance of an employee.

#### **Reference Books:**

1. Advanced Accountancy- Vol.1 & 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1 & 2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol.1 & 2 Sp Jain and Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Vol.1 & 2 Shukla & Grewal S.Chand Publications.
7. Financial Reporting- M.P.Vijay Kumar, Snow White Publications
8. Financial Reporting – B.D.Chaterjee, Taxman Publications
9. Financial Reporting - P.C. Tulsian, S. Chand Publications

## SEMESTER-VII

### COURSE 19: FUNDAMENTALS OF FINANCIAL TECHNOLOGY

Theory

Credits: 4

4 hrs/week

#### Objectives:

- Link Describe banking and finance ecosystem and the role of consumers in shaping up current environment behavioral finance theories to technological advances in banking.
- Grasp the Fin-tech Platform and Technology
- Ways to analyse and evaluate what is driving technology innovation in Finance.
- How new technology impacts economies, markets, companies, and individuals

#### Learning Outcomes:

1. To be able to understand elements and principles of Fintech
2. To be able to understand the basics of Crypto currencies.
3. To be able to understand dynamics of block chain
4. To able understand the effect of Fintech in various sectors
5. To able understand the open banking.

#### Syllabus:

##### Unit 1: Introduction to Fin-tech

Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector

##### Unit 2: The Technology with Fin-tech

Understanding the associated technology with respect to Cloud, Blockchain &Crypto currencies, RoboAdvisors, Biometrics and IoT.

##### Unit 3: Fin-tech Trends

Understand the key Fin-tech trends which will disrupt the Financial Sector.

##### Unit 4: Fin-tech affecting different sectors

Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

##### Unit 5: Open Banking and Digital Only Banking

Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

#### Practical Components

- Students should learn the Fin-tech across the world and Fin-tech trends.
- All the students should learn the risk analysis in to open banking and digital only banking, the technologies involved
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss on Fin-tech affecting different sectors..
- Students should analyse the concept of Financial technology.

### **References:**

1. Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, SlavaGomzin/ Universal Publishers, USA, Latest 1 ST Edition 2020
2. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020

### **Website Reference:**

1. <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>
2. <https://thefinancialbrand.com/111080/evolution-future-digital-banking-baastransformation/>



## SEMESTER-VII

### COURSE 20: TALLY WITH GST

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

#### **Learning outcomes:**

- To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
- To help students to work with well- known accounting software i.e. Tally Prime. Tally is an accounting package which is used for learning to maintain accounts.
- Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
- Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
- Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
- Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

#### **Syllabus:**

##### **Unit 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.

**Unit 2: Accounting Software Tally:**

Features of Tally – Tally Configuration - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering GROUP A Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups - Ledgers – Creation, Alter and Delete Ledgers.

**Unit 3: Accounting Vouchers:**

Recording of Transactions – 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.

**Unit 4: Accounts with Inventory:**

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 – Manufacturing journal – POS Invoice -- Creation of Cost Centers – Creation of Godown.

**Unit 5: Taxes and Report Generation:**

Enabling TDS/TCS and GST --- GST configuration at Company level, Stock group level and stock item level – GST Ledgers creation – Voucher entry using GST -- 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 – GST, TDS Reports – Job costing using Tally,

**Practical Components:**

- Students should practice Tally vouchers and company creation in tally software
- Identifying different transactions along with correct voucher entries, identifying heads of incomes and expenses also assets and liabilities.
- Practice on latest provision examples which include TDS and GST
- All students should attend the practical sessions to generate financial reports.

**Reference Books:**

1. Tally, C.NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1<sup>st</sup> Edition, New Delhi.
3. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2<sup>nd</sup> Edition, New Delhi.

4. Comdex Tally 9 Course Kit – Namrata Agrawal, Sanjay Kumar – wiley, 2009 1st Edition, New Delhi.
5. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2009, 6<sup>th</sup> Edition, New Delhi.
6. [Vikas Gupta](#), Computer and Financial Accounting with Tally 9.0, BPB Publications, 2007, 2<sup>nd</sup> Edition, New Delhi.

## SEMESTER-VII

### COURSE 20: INVESTMENT MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

Understand different investment alternatives in the market • Understand how securities are traded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative

#### **Learning Outcomes:**

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

#### **Syllabus:**

##### **Unit 1: Investment:**

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

##### **Unit 2: Investment Risk:**

Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

##### **Unit 3: Investments:**

Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

##### **Unit 4: Time value of Money:**

Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

### **Unit 5: Primary vs. Secondary Market:**

Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis  
– Company Analysis – Financial Analysis

#### **Practical Components:**

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss different types of deposits.
- Students should analyse the concept of time value of money.

#### **Reference Books**

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

## SEMESTER-VIII

### COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

#### **Learning outcomes:**

- Identifying the cost unit of transport undertaking and analyses of operating costs
- To learn and solve problems about principle ledgers and overheads valuation
- To gain knowledge about reconciliation of cost and procedure for reconciliation
- To solve the budgeting methods and learn about kinds of budgets.
- To learn how to solve working capital problems and understand the process.

#### **Syllabus:**

##### **Unit 1: Operating costing:**

Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

##### **Unit 2: Cost control accounts:**

Principle ledgers – Principle accounts – Treatment of over and under absorption of overhead – Important journal entries.

##### **Unit 3: Reconciliation of Cost and Financial Accounts:**

Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

##### **Unit 4: Budgetary Control:**

Meaning – need – difference between budget and forecast. Budgetary control: Definition - objectives- features – advantages - limitations. Organization for budgetary control: Budget manual - budget period - key factor. Classification of budgets. Preparation of budgets: Sales budget –production budget – purchase budget – cash budget – master budget – flexible budget - zero base budget. Performance Budget.

**Unit 5: Working capital Management:**

Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

**Practical Components**

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding treatment of different under or over absorption of overheads.
- All students should solve previous examination papers for practice.

**Reference Books:**

1. Cost accounting by Jain and Narang, Kalyani Publications
2. Cost accounting M.N.Arora, Himalaya Publications
3. Advanced cost accounting – J.Made Gowda, Himalaya Publications
4. Financial management - Sashi K Gupta,. Anuj Gupta, Kalyani Publications
5. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal, Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications

## SEMESTER-VIII

### COURSE 21: INTERNATIONAL FINANCIAL SYSTEM

Theory

Credits: 4

4 hrs/week

**Course objective:** To enlighten the student with the concept of international trade, balance of payments and foreign exchange markets.

#### Learning Outcomes:

- To understand the terms and theories of international trade
- To ensure the knowledge about balance of payments, importance also accounting principles in BOP
- To learn about foreign exchange markets, understanding SPOT and forward rates
- To gain knowledge about exchange rate discrimination
- To understand various instruments like Euro currencies etc.,

#### Syllabus:

##### Unit 1: Introduction:

International trade- its importance – theories of international trade –theory comparative costs – classical theory, absolute advantage, Hecksher – Ohlin Theory, Free trade v/s Protection Barriers to Foreign trade, Tariff and Non Tariff Barriers.

##### Unit 2: Balance of payment:

Meaning of BOP, Components of BOP – Importance of BOP – Meaning of Deficit and surplus – equilibrium – disequilibrium and adjustments – methods of correcting disequilibrium – accounting principles in BOP.

##### Unit 3: Foreign Exchange Markets:

Define Foreign exchange markets – its structure – settlement system –exchange rate – Participants, understanding SPOT and forward rates, foreign exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.

##### Unit 4: Exchange rate discrimination:

Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.



**Unit 5: Instruments:**

ADR- GDR- Euro currencies- International commercial papers. International Financial institutions – Introduction to IMF – Importance –Functions and significance.

**Practical Components**

- Students should learn the concept of International trade and their theories
- Analyse the foreign exchange markets who are the participants and understanding of SPOT and forward rates by observing stock exchange sites.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding the companies in ADR, Euro currencies through search engines.
- Students should analyse the overview of fluctuating and fixed exchange rates.

**Reference Books**

1. International Economics: Theory and Policy, Paul Krugman
2. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor
3. International Finance, G.Shailaja, Universities Press
4. International Finance, Maurice D. Levi, Routledge Taylor & Francis Group

## SEMESTER-VIII

### COURSE 22: ADVANCED FINANCIAL ACCOUNTING

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective

#### **Learning outcomes:**

- To obtain knowledge about the procedure for the preparation of deficiency account by an insolvent person also the differences between statement of affairs and balance sheet.
- To learn process of accounting of royalty accounts
- To gain knowledge about various methods of branch accounts and their preparation in head office and branch books.
- To gain knowledge of types of investment and their valuation also preparation of investment accounts.
- To analyse the expenses and their treatment in preparation of departmental profit and loss account.
- To observe the differences between branch accounts and departmental accounts.

#### **Syllabus:**

##### **Unit 1: Insolvency accounts: Introduction:**

Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs

##### **Unit 2: Royalty Accounts:**

Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

##### **Unit 3: Investment accounting:**

Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

##### **Unit 4: Branch Accounts:**

Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system.

**Unit 5: Departmental Accounts:**

Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer-preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

**Practical Components**

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding basis of apportion of expenses and incomes in profit or loss prior to incorporation
- All students should solve previous examination papers for practice

**Reference Books:**

1. Advanced Accountancy- Vol 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1&2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol 1&2 Sp Jain and Kl. Narang, Kalyani Publications
6. Advanced Accountancy- Vol 1&2 Shukla & Grewal , S.Chand Publications.

## SEMESTER-VIII

### COURSE 22: FINANCIAL REPORTING

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

#### **Learning outcomes:**

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

#### **Syllabus:**

##### **Unit 1: Financial Reporting:**

Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.

##### **Unit 2: Corporate Restructuring:**

Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

##### **Unit 3: Consolidated Financial Statements of holding & subsidiary Companies:**

Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

##### **Unit 4: Valuation of Shares:**

Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

##### **Unit 5: Corporate Financial Accounting:**

Objectives scope role of corporate accountant, analysis & interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).

**Practical components:**

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.
- Students should analyse the overview of valuation of shares.

**Reference Books**

1. R.S.N. Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol1, S Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973.
4. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.
5. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers

## SEMESTER-VIII

### COURSE 23: CORPORATE REPORTING

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

#### **Learning outcomes:**

- This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting.
- This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level.
- The course aims to enable the learner to analyse and evaluate the financial statements of both individual and group entities.
- To develop the learner's critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant.
- Understanding of performance measurement and social reporting.

#### **Syllabus:**

##### **Unit 1: Professional behaviour:**

Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices

##### **Unit 2: Performance reporting:**

Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

##### **Unit3: Group accounting:**

Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

**Unit 4: The effect of changes in accounting standards:**

The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

**Unit 5: Measurement of performance:**

Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

**Practical components:**

- All students should form into groups for group discussions on proposed standards their effect in accounting.
- Students should gain knowledge on different type of entities like SME also visit some SME to understand the procedure and requirements to start a SME.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should form into groups and discuss about the different adjustments in foreign transactions and entities, not-for-profit and public sector entities.

**Reference Books**

1. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
2. ACCA Advanced Financial Reporting, BPP Learning Media
3. Advanced Financial Reporting, ICAI
4. Corporate Financial reporting textbook by ICAI latest edition
5. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

## SEMESTER-VIII

### COURSE 23: BEHAVIOURAL FINANCE

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

#### **Learning outcomes:**

- To learn about basics of behavioural finance.
- To understand the expected utility theory and decisions making under risk and uncertainty
- To gain knowledge of behavioural factors and financial markets
- To learn behavioural corporate finance and corporate decisions
- To understand about decision making related to risks.

#### **Syllabus:**

##### **Unit 1: Introduction to Behavioural finance:**

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

##### **Unit 2: Utility/ Preference Functions:**

Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

##### **Unit 3: Behavioural Factors and Financial Markets:**

The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.

##### **Unit 4: Behavioural Corporate Finance:**

Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making--External Factors



and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

### **Unit 5: Emotions and Decision:**

Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

### **Practical Components:**

- Students should learn the concept of objectives of behavioural finance and investment decision cycle.
- Analyse the scope of expected utility theory and rational thought.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding market predictability and concept of limits of arbitrage model.
- Students should analyse the types of emotions and decision.

### **Reference Books**

1. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Understanding Behavioral Finance by Ackert
3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
4. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
5. Handbook of Behavioral Finance – Brian R. Bruce
6. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
7. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15

## SEMESTER-VIII

### COURSE 24: STRATEGIC COST MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

This basic objective of the course is to provide strategic cost information and Techniques and their application to 'efficient and effective' business decisions.

#### **Learning outcomes:**

- To understand about the cost drivers, concepts and their allocation and apportionment
- Evaluate various cost techniques and methods
- To gain knowledge regarding uniform costing and its objectives, pros and cons
- To familiarize about transfer pricing and its use
- To know the theory of constraints and problems regarding target costing.

#### **Syllabus:**

##### **Unit 1: Introduction to Strategic Cost Management:**

Basic Cost Concepts, Cost Drivers, Cost allocation and apportionment – Strategic Analysis and Strategic Cost Management.

##### **Unit 2: Cost Management Systems:**

Job Costing – Process Costing – Joint Products – Strategic Profitability Analysis – Pricing Decisions and Cost Management.

##### **Unit-3: Uniform costing and inter firm comparison:**

Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

##### **Unit 4: Responsibility accounting and transfer price:**

Meaning- significance – prerequisite- responsibility – responsibility centre and their types – advantages of responsibility accounting – Transfer price – transfer pricing methods.

##### **Unit 5: Contemporary Cost Management:**

Target Costing – Theory of Constraints – Life cycle Costing – Management Control and Strategic Performance Measurement.

#### **Practical Components:**

- Students should learn the concept of cost drivers so that it helps mostly in problem solving

- All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

**Reference Books:**

1. Jawaharlal, Cost Accounting, Tata McGraw Hill, Second Edition, 1999.
2. Nigam and Jai, Cost Accounting Principles and Practice, Prentice Hall of India Publishers, 2000.
3. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
4. 4.Herngren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003
5. Advanced cost accounting, J Made Gowda, Himalaya Publishing house.

## SEMESTER-VIII

### COURSE 24: FINANCIAL DERIVATIVES

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation.

#### **Learning outcomes:**

- To gain knowledge about various instruments
- To learn about forward contracts and advantages, disadvantages
- To understand about future contracts, mechanics of future contracts, advantages and disadvantages
- To learn about historical uses of options and types of options
- Knowledge regarding financial swaps

#### **Syllabus:**

##### **Unit 1: Introduction:**

Meaning of Derivatives - Common Derivatives- Characteristics of Derivatives- Significance of Derivatives - Origin and Evolution of Derivatives – types of derivatives- Derivatives vs. Shares- Derivatives Markets-Growth and Functions- Traders in Derivatives Markets

##### **Unit 2: Forward Contracts:**

Meaning – Classification- Features- Advantages- Disadvantages-Pricing Forwards Contracts - Hedging with Forward Contracts Offsetting the Forward Position

##### **Unit 3: Futures contracts:**

Meaning -Nature - Characteristics - Significance - Types- Comparison between Futures and Badla - Mechanics of Futures Contracts- Advantages and Risks of Trading in Futures over Cash-Margin Requirements in Futures Trading- Settlement of Futures Position- Participants in Futures Markets

##### **Unit 4: Options contracts:**

Meaning - Historical Uses of Options - Types of Option- Participants in the Options Market – Regulatory Frameworks & Terminology - Options vs. Futures

##### **Unit 5: Financial swaps:**

Meaning –Nature-Evolution - Features – Types of swaps: Interest Rate Swaps-currency swaps-Debt Equity Swap- Commodity Swap –Equity Index Swaps

**Practical components:**

- Students should learn the meaning and characteristics of derivatives with reference to traders in derivatives market.
- Analyse the knowledge of forward contracts with advantages and disadvantages with reference to real time environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept of future contracts and option contracts.
- Students should analyse the meaning of financial swaps evolution and features.

**Reference Books:**

1. Financial Derivatives: Bishnupriya Mishra, Sathya Swaroop Debasish –Excel Books 2007
2. Financial Derivatives: S.L.Gupta –PHI publications
3. Fundamentals of Financial Derivatives: Prafulla Kumar Swain –Himalaya publications.

## SEMESTER-VIII

### COURSE 25: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory

Credits: 4

4 hrs/week

#### **Course objectives:**

To familiarize and acquaint the student with various investment process and decisions to be made by managers based on different approaches.

#### **Learning outcomes:**

- Understand various costing systems and management systems
- Analyse and provide recommendations to improve the operations of organisations through the application of Capital investment process
- Evaluate the costs and benefits and make the organisation to take the right decision on investment
- Familiarize different elements of cost of capital and valuation of cost of equity, debt, retained earnings and calculation of weighted average cost of capital.
- Gain knowledge about return on investment, EVA concept and performance budgeting.

#### **Syllabus:**

##### **Unit 1: Management Accounting:**

Nature – Scope and functions – Role of management accountant - -cost concepts and classification – variable costing and absorption costing – Emerging costing approaches – life cycle costing – quality costing –Kaizen costing – throughput costing –back flush costing – activity based costing – Introduction – concepts – cost drivers and cost pools – step to develop ABC system – ABC system and corporate strategy.

##### **Unit 2: Capital Investment process:**

Investment appraisal methods – Payback periods- ARR – Time adjusted methods – Discounted payback period – NPV – IRR – PI –TV Method – Capital Rationing –Risk analysis – Decision Tree Approach – Sensitivity analysis – other statistical analysis.

##### **Unit 3: CVP Analysis and Decision making:**

Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,

**Unit 4: Cost of capital:**

Concept –Relevance –Elements of cost of capital – cost of equity – cost of debt – cost of retained earnings – calculation of weighted average cost of capital – cost control and cost techniques – value engineering.

**Unit 5: Performance Measurement:**

Financial and Non-Financial Measurement – Performance –Return on investment – Residual income – EVA concept – Measurement – Balanced score card –concept – objectives – multiple score card measures- new horizons in management control – transfer pricing – responsibility accounting – performance budgeting – ZBB – Social cost –Benefit analysis

**Practical Components:**

- All students should gain knowledge on quality costing and Kaizen costing, also emerging costing approaches.
- Students should gain knowledge on different types of capital investment process by solving each problem in all the methods.
- All students should solve previous examination papers for practice.
- Students should analyse the different decisions of management regarding CVP analysis.

**Reference Books**

1. Murphy, Managerial Accounting.
2. Man Mohan & Goyal, Principles of Management Accounting..
3. Welsch, Budgeting, Profit Planning and Control..

## SEMESTER-VIII

### COURSE 25: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Course objective:**

To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

#### **Learning outcomes:**

After completion of the course, the student is able to

- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

#### **Syllabus:**

##### **Unit 1: Concept of Investment:**

Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.

##### **Unit 2: Return and Risk:**

Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

##### **Unit 3: Fundamental Analysis of Stocks:**

Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.

##### **Unit 4: Technical Analysis:**

Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

##### **Unit 5: Elements of Portfolio Management:**



Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen’s Model for PF Evaluation – Portfolio Revision.

**Practical components:**

- Students should learn the concept of investment also differences between investment and speculation, sources of investment information.
- Analyse the measurement of security returns and types of security risks
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept and forms of market efficiency
- Students should analyse the elements of portfolio management.

**Reference Books:**

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt. Limited.