



Kristu Jayanti College
AUTONOMOUS **Bengaluru**
Reaccredited 'A' Grade by NAAC | Affiliated to Bangalore University

Bachelor of Commerce (B.Com)

Curriculum: 2017-20 (Batch)

Faculty of Commerce and Management

Department of Commerce

CURRICULUM OVERVIEW

A: Programme Objectives

The programme is designed to achieve the following objectives.

1. To prepare students to take up the responsibilities in various functional areas in organization
2. To develop business skills among students that can meet the requirement of business and industry
3. To equip students to pursue higher education and build their professional qualification
4. To motivate self-employment through entrepreneurial skills
5. To impart experiential learning to provide practical exposure on the subjects
6. To develop social and ethical values among students for conducting ethical business

B: Eligibility

Candidates who have completed two year pre university course of Karnataka State or its equivalent are eligible for admission into this programme.

C: Credits

The institute follows the concept of credits and one credit is equivalent to 1.5 hours per week. The total credits for the Programme is 136.

Part	Category	Hours Per Week	Credits	Total Credits	Semester
I	Language	4	3	12	I,II,III,IV
	English	4	3	12	I,II,III,IV
II	Major Core	4	3	33	I,II,III,IV,V,VI
		5	4	44	I,II,III,IV,V,VI
	Allied	4	3	6	I, II
	Project work			4	
	Special	5	4	16	V,VI
III	Non-Core	3	1	3	I,II,III
IV	Life Skill Education	2	2	2	I
V	NSS/NCC/Extra and Co-curricular Activities			3	I,II,III, IV

Programme Matrix - Abbreviation

- **ESE** – End Semester Examination
- **CIA** – Continuous Internal Assessment
- **MC** - Major Core
- **MS** - Major Special
- **NC** - Non Core
- **Lang** - Language
- **MA**- Major Allied
- **A**-Allied

Note: Students who fail to obtain 2 credits for Life Skills Education (LSE) during the first semester should acquire the same before the third semester classes begin.

D: Attendance

1. A student should have 85 percentage of attendance in each course at the end of semester.
2. Any student who is not complying with 75 percent attendance in each course will not be allowed to appear for End Semester Examination.

E: Assessment Regulations

Students' academic performance is assessed throughout the semester. Evaluation is based on Continuous Internal Assessment (CIA) and End Semester Examination.

E. 1: Passing Criteria

- No minimum pass mark for CIA
- ESE (End Semester Examination) alone 35% - (35 marks out of 100 / 25 marks out of 70)
- (ESE + CIA) aggregate 40 % or 40 marks out of 100
- Student should pass the non-core courses
- Student should attain the credits awarded for extension activities.
- Student should obtain the total credits for the programme.

E.2: End Semester Examination (ESE)

The semester examination for the theory and practical will be held at the end of the semester. The time table will be notified three weeks before the examination. The duration of the examination will be three hours. It will be conducted for 70 marks.

E.3: Continuous Internal Assessment (CIA):

Component	Marks
CIA I : Term Examination(s)	15
CIA II : Assignment	10
CIA III : Attendance	5
Total	30

CIA I: Internal Tests (Term Examinations)

- The examination will be held as per the time table given by the COE in each semester.
- The Term Examination(s) will be conducted out of 50 marks each and the total marks obtained will be scaled down to 15 marks. The duration of the examination will be 2 hours.

CIA II: Assignment

The assignments will be given during odd and even semesters as per the schedule given in the calendar. Assignment carries ten marks.

CIA III: Attendance

A student can attain maximum of 5 marks based on his/her attendance percentage for each course. Marks allotted will be as follows:

- If attendance is in the range 95% - 100% assign 5 marks out of 5
- If attendance is in the range 90% - 94% assign 4 marks out of 5

- If attendance is in the range 85% - 89% assign 3 marks out of 5
- If attendance is in the range 75% - 84% assign 2 marks out of 5

E.4: Credit Structure: All programmes under autonomy batch follow credit system.

Credit Structure

The following credit structure will be followed for courses having 15 weeks of classes.

Hours per week	Credits
3 Hours	2
4 Hours	3
5 or 6 Hours	4
7 or 8 Hours	5

Maximum credits for a UG programme will range between 130 and 140.

E.5: Grading

Marks card will indicate the marks, percentage obtained, grade and grade point average. The Grade Point Average will be calculated as follows:

For each course, multiply the Grade Point with the number of Credits earned; divide the sum of the product by the total number of credits. The CGPA (Cumulative GPA) is calculated by adding the total number of earned points ($GP \times Credit$) for all semesters and dividing by the total number of credits for all semesters.

Percentage	Grade	Grade Point	Interpretation	Class
80 – 100	O	9.00	Outstanding	Distinction
70 – 79	A+	8.00	Excellent	First Class
60 – 69	A	7.00	Very Good	
55 – 59	B+	6.00	Good	Second Class
50 – 54	B	5.50	Above Average	
45 – 49	C+	5.00	Average	Pass Class
40 – 44	C	4.00	Satisfactory	
Less than 40	F	0	Reappear	Reappear

F: Electives/Specialization

The department is offering specializations for students in finance, accounting and taxation and computer during fifth and sixth semesters. Each specialization has four electives.

Accounting and Taxation:

- COM175A01 Advanced Financial Accounting
- COM175A02 Business taxation
- COM176A01 Goods and services Tax
- COM176A02 Accounting for Business Decision and Reporting

Finance:

- COM175B01 Advanced Financial Management
- COM175B02 Risk management and Insurance

- COM176B01 International Financial Management
- COM176B02 Portfolio Management

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- COM175C01 Strategic Business Leader
- COM175C02 Strategic Business Reporting
- COM176C01 Advanced Financial Management
- COM176C02 Advanced Performance Management

G: Orientation and Bridge Programme

The objectives of this programme are to acquaint the fresh students with the environment and to create awareness about the opportunities of the B.Com programme. The major activities during the programme are session on campus culture and facilities available, introduction to the departmental activities, introduction to B.Com programme and courses offered including value added courses.

H: Skill Development Activities

Department syllabus is designed to enhance students' knowledge not only in conceptual base but also in application level. The department is equipped with various materials relevant to commerce studies and students are motivated to use those materials to gain experiential learning under the banner of Commerce and Management Lab. The department conducts various add-on courses to bring awareness on the current concepts in business and commerce and bridge the gap between academic and industry expectation.

Apart from the curricular activities, department also organizes various co-curricular activities for the holistic development of students. The co-curricular activities are as follows.

- Professional Interface Forum (PIF)–To share professional experience
- Club Activities– To provide platform for the students to apply their subject concept
- Current Affairs – To motivate students to update their general knowledge
- Intra-collegiate fest_ Excelsior
- Inter-collegiate fest- Adroit
- Exhibition – Vanijyadharpan
- Seminars – To learn new concepts
- Guest Lectures – To expose practical knowledge
- Industrial Visits – To understand the management practices in any organization
- Jai-Hind – To instill patriotism among the students
- Business Lab–To impart experiential learning
- Add-on Course – To update latest business related area
- Entrepreneurial and Innovation Center (EIC)- To inculcate entrepreneurial skills among students
- Investors' Club – To encourage students to invest in stock market

COURSE MATRIX

First Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-I*	Lang	4	3	30	70	100
ENG171202	English-I	Lang	4	3	30	70	100
COM171201	Financial Accounting-I	MC	5	4	30	70	100
COM171202	Management Process	MC	4	3	30	70	100
COM171203	Business Statistics	MA	4	3	30	70	100
COM171204	Business Economics	MC	4	3	30	70	100
NCS170101	Computer Fundamentals	NC	2	1	5	45	50
Total			27	20	185	465	650

Second Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-II*	Lang	4	3	30	70	100
ENG172202	English-II	Lang	4	3	30	70	100
COM172201	Financial Accounting-II	MC	5	4	30	70	100
COM172202	Corporate Laws	MC	4	3	30	70	100
COM172203	Indian Financial System	MC	4	3	30	70	100
COM172204	Commercial Mathematics	MA	4	3	30	70	100
NHU170101	Environmental Science & Civic Sense	NC	2	1	5	45	50
Total			27	20	185	465	650

Third Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-III*	Lang	4	3	30	70	100
COM173201	English & Organizational Communication	Lang	4	3	30	70	100
COM173202	Corporate Accounting	MC	5	4	30	70	100
COM173203	Principles of Marketing & Services	MC	4	3	30	70	100
COM173204	Law & Practices of Banking	MC	4	3	30	70	100
COM173205	Financial Management	MC	5	4	30	70	100
NHU170102	Indian Constitution	NC	2	1	5	45	50
Total			28	21	185	465	650

Fourth Semester

Course Code	Course Title	Course Type	Hrs/Week	Credits	CIA	ESE	Max Marks
	Second Language-IV*	Lang	4	3	30	70	100
COM174201	Advanced Corporate Accounting	MC	5	4	30	70	100
COM174202	Macro Economics For Business Decisions	MC	4	3	30	70	100
COM174203	Cost Accounting	MC	5	4	30	70	100
COM174204	Equity and Commodity Markets	MC	5	4	30	70	100
COM174205	International Business Environment	MC	4	3	30	70	100
	Open Elective CBCS		4	4	30	70	100
Total			31	25	210	490	700

Fifth Semester

Course Code	Course Title	Course Type	Hrs/Week	Credits	CIA	ESE	Max Marks
COM175201	Methods & Techniques of Cost Accounting	MC	5	4	30	70	100
COM175202	Income Tax-I	MC	5	4	30	70	100
COM175203	Entrepreneurship Development	MC	4	3	30	70	100
COM175204	International Financial Reporting Standards	MC	5	4	30	70	100
	Elective Paper I	MS	5	4	30	70	100
	Elective Paper II	MS	5	4	30	70	100
Total			29	23	180	420	700

Sixth Semester

Course Code	Course Title	Course Type	Hrs/Week	Credits	CIA	ESE	Max Marks
COM176201	Business Laws	MC	4	3	30	70	100
COM176202	Income Tax-II	MC	5	4	30	70	100
COM176203	Management Accounting	MC	5	4	30	70	100
COM176204	Principles of Auditing	MC	4	3	30	70	100
	Elective Paper III	MS	5	4	30	70	100
	Elective Paper IV	MS	5	4	30	70	100
Total			28	22	180	420	600

* Vernacular languages syllabus and non-core courses are available in the college library

Electives

ACCOUNTING & TAXATION

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM175A01	Advanced Financial Accounting	MS	5	4	30	70	100
V	COM175A02	Business Taxation	MS	5	4	30	70	100
VI	COM176A01	Goods and Services Tax	MS	5	4	30	70	100
VI	COM176A02	Accounting for Business Decisions	MS	5	4	30	70	100

FINANCE

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM175B01	Advanced Financial Management	MS	5	4	30	70	100
V	COM175B02	Risk Management & Insurance	MS	5	4	30	70	100
VI	COM176B01	International Financial Management	MS	5	4	30	70	100
VI	COM176B02	Portfolio Management	MS	5	4	30	70	100

FINANCE (Exclusively for B.Com with ACCA Students)

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM175C01	Strategic Business Leader	MS	5	4	30	70	100
V	COM175C02	Strategic Business Reporting	MS	5	4	30	70	100
VI	COM176C01	Advanced Financial Management	MS	5	4	30	70	100
VI	COM176C02	Advanced Performance Management	MS	5	4	30	70	100

Credit Structure

Semester	1	2	3	4	5	6	Total
Credits	20	20	21	25	23	22	131
Life Skill Education Part-IV							+2
NCC/NSS/Extra and Co-curricular Part-V(1 Credit / Year)							+3
						Total Credits	136

First Semester

Course Code: COM171201	Course Title: FINANCIAL ACCOUNTING-I	Credits: 4	Hours: 60
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Objective

To acquaint students with the accounting concepts, tools and Techniques influencing business organizations

COURSE CONTENTS		
Unit 1	Introduction to Financial Accounting	08 Hours
Introduction - Meaning and definition, basic terms and concepts, objectives of accounting, functions of accounting, users of accounting information, limitation of accounting, accounting principles, accounting concepts and conventions, accounting equation, methods of accounting, branches of accounting, accounting cycle.		
Unit 2	Conversion of Single Entry into Double Entry	14 Hours
Meaning of Single Entry – Features, types, advantages, disadvantages, difference between single entry system and double entry system; Ascertainment of Profit – Methods–Net Worth method, Conversion method- meaning, objectives, steps and illustrations.		
Unit 3	Branch Accounting	14 Hours
Branch Accounting: Synthetic Method Preparation of Branch account, Branch Trading and PIL account (at cost & at Invoice Price)- Normal and abnormal losses. Analytical Method:- Preparation of Branch Stock adjustment account (at cost & at JP)- normal and abnormal losses(Accounting for Dependent Branch, Accounting for Independent Branch)		
Unit 4	Hire Purchase Systems	12 Hours
Introduction; Meaning; Hire Purchase Act 1972-Important definitions; Hire purchase agreement; Hire purchase price; Cash price; Hire purchase charges, Net hire purchase price; Net cash price; Right of the hirer to purchase with rebate; Termination of the agreement; Rights of the owner on termination; Calculation of interest when both the cash price and the rate of interest are given; Calculation of interest when cash prices given but rate of interest is not given; Calculation of interest when both the cash price and the rate of interest are not given; Calculation of cash price; Calculation of amount of installment; Use of annuity value to find cash price; Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method.		
Unit 5	Royalty Accounts	12 Hours
Introduction – Meaning; Technical Terms - Royalty, Landlord, Lessee, Minimum rent; Short workings; Recoupment of Short working under fixed period; Floating period; Recoupment within the life of a lease; Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); When royalty is less than minimum rent; When royalty is equal to minimum rent; When the right of recoupment is lost; When minimum rent account method is followed; Preparation of ledger accounts - royalty account, landlord Account, short workings account, minimum rent account when minimum rent account is followed.		

Skill Deleopment

- List out various accounting concepts and conventions(GAAP)
- Collection & recording of Royalty agreement with regard to any suitable situation
- Collection and recording of Hire Purchase Agreement
- Prepare a branch trading and p/L account with an imaginary figures.

References

- ❑ Anilkumar, Rajeshkumar & Mariyappa. Financial Accounting. New Delhi: Himalaya Publishing House.
- ❑ Grewal and Gupta. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ❑ Jain, S.P. & Narang, K.L.. Financial Accounting. New Delhi: Kalyani Publisher.
- ❑ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L , Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ❑ Tulasian, P.C. Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

Course Code: COM171202	Course Title: Management Process	Credits: 3	Hours: 50
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Objectives

To familiarize the students with concepts and principles of Organization Management.

To impart the process of management with special emphasis on HRM function

COURSE CONTENTS		
Unit 1	Fundamentals of Management	10 Hours
Management – introduction, meaning, nature and characteristics of management, scope and functional areas of management, management as a science art or profession, management & administration, Functions of Management, Principles of management – Contribution of Henry Fayol; social responsibility of management and ethics.		
Unit 2	Planning and Organizing	08 Hours
Management Process – Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization.		
Unit 3	Human Resource Management	10 Hours
Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM, role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department, recent trends in HRM.		
Unit 4	HRM Process	08 Hours
Human Resource planning; Recruitment; Selection and Placement - meaning and importance of human resource planning, benefits of human resource planning, meaning of recruitment, selection, placement and training, methods of recruitment and selection, uses of tests in selection, problems involved in placement.		
Unit 5	Leadership and Control	14 Hours
Motivation Theories - Maslow's, Herzberg, McGregor's X & Y theory; Leadership Styles; Communication - meaning and importance, barriers to communication, types of communication; Controlling - meaning and steps in controlling, essentials of a sound control system, Budgeting control and types & methods of establishing control (in brief).		

Skill Deleopment

- ☐ Different types of Organizational Charts (Structure)
- ☐ Chart on Staffing
- ☐ Visit any organization & list out the duties and responsibilities of modern HR manager
- ☐ Chart on sources of recruitment
- ☐ Draft control Chart for different industry/business groups

References

- ☐ Appaniah & Reddy. Essentials of Management. New Delhi: Himalaya Publishing House.
- ☐ Aswathappa, K). Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.

- ❏ Rao, Subba. (2013). Human Resources Management. New Delhi: Himalaya Publishing House.
- ❏ Srinivasan & Chunawalla. Management Principles and Practice. New Delhi: Himalaya Publishing House.
- ❏ Tripathi & Redd. Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
- ☞ Gupta R L and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi
- ☞ Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
- ☞ Drury Colin. (2001). *Management and Cost Accounting*. Thomson Learning.
- ☞ Garison R.H. and E.W.Noreeb. (2000). *Managerial Accounting*. New Delhi: McGrawHill.

Course Code: COM171203	Course Title: BUSINESS STATISTICS	Credits: 3	Hours: 50
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Objectives

To enable students to grasp the fundamentals of Statistics

To make the students to interpret the business data

COURSE CONTENTS		
Unit 1	Basic Concepts of Statistics	03 Hours
Introduction; Statistics defined; Functions; Scope; Limitations.		
Unit 2	Diagrammatic and Graphical Representation	06 Hours
Significance of Graphs and Diagrams; Difference between diagrams and graphs; Types of diagrams.		
Unit 3	Measures of Central Tendency	09 Hours
Introduction; Types of averages; Arithmetic Mean (Simple and Weighted); Median; Mode. Problems on Mean, Median and Mode.		
Unit 4	Measures of Dispersion	10 Hours
Range; Quartile Deviation; Mean deviation; Standard deviation; Coefficient of Variation. Problems on Quartile Deviation, Mean Deviation and Standard Deviation		
Unit 5	Correlation and Regression Analysis	12 Hours
Correlation and Regression Analysis - meaning, types; Probable Error; Karl Pearson's & Rank Correlation (Excluding bi-variant and Multi correlation); Problems on Karl Pearson's and Rank Correlation; Meaning of Regression Analysis; Difference between Correlation and Regression Analysis; Regression Equations; Regression Co-efficient. Problems on Regression equations and regression co-efficient.		
Unit 6	Index Numbers	10 Hours
Classification; Construction of Index numbers; Methods of constructing index numbers - simple aggregative method, simple average of price relative method, weighted index methods, Fischer's ideal method (including f.r.t and t.r.t), consumer price index number, problems.		

Skill Development

- Collect the advertisement expenditure and profit correlation co-efficient of Indian companies.
- Collect the profit and turnover details of a MNC for 10 years and compute regression equations. Estimate the profit of MNC when turnover is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.

References

- Aggarwal S.L. Business Mathematics and Statistics. New Delhi: Ane Books.
- Elhance D.N.). Fundamentals of Statistics. Kitab Mahal Publication.
- Ellahance, D.N, VeenaEllahance, B.M. and Agarwal. Fundamentals of Statistics. Kitab Mahal Publication.
- Gupta S.C. Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- Gupta S.P. Statistical Methods. New Delhi: S.Chand & Son.

Course Code: COM171204	Course Title: BUSINESS ECONOMICS	Credits:3	Hours: 50
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Objectives

- To make the student to understand how the business organizations work by applying economic principles in their business management.

COURSE CONTENTS		
Unit 1	Introduction to Business Economics	04 Hours
Business Economics - Meaning, characteristics, Scope, Uses/Objectives of Business Economics; distinction between Business Economics and Economics; role and responsibilities of Business Economist		
Unit 2	Theory of Consumer Behavior	08 Hours
Consumer Sovereignty - Meaning & Limitations; Consumer Behavior – Meaning, Approaches to the Study of Consumer Behavior: (i) Cardinal approach – Law of Diminishing Marginal Utility & Law of Equi-Marginal Utility; Consumer Surplus (Marshall); (ii) Ordinal approach - Indifference Curve Analysis		
Unit 3	Demand & Supply Analysis	14 Hours
Demand – Meaning, determinants, law of demand, change in demand v/s change in quantity demanded; Elasticity of Demand – Meaning, types (Price, Income & Cross elasticity); Price elasticity of demand – Meaning, degrees, factors, business application and methods of calculation; Income elasticity of demand & Cross elasticity of demand – Meaning & degrees; Demand Forecasting – Meaning, methods: chart showing all the methods, (Survey method, Interview method and Trend projection using Method of least squares in detail), Demand forecasting for a new product; Supply - Meaning, determinants, Law of supply		
Unit 4	Cost and Revenue Analysis	06 Hours
Cost – Meaning, factors influencing cost of production, types (Opportunity cost – in detail), simple calculations; Cost output relationship in the short and long run; Revenue – Meaning, types and simple calculations.		
Unit 5	Production Function	08 Hours
Production Function - Meaning, types & uses; Law of variable proportions, Producer's equilibrium (Iso-cost & Iso-quant: properties), Choice of optimum expansion path, Laws of returns to scale; Economies of scale – Internal & external economies, Diseconomies of scale		
Unit 6	Market Structure & Pricing policy	10 Hours
Market structure – Meaning, classification of market; Perfect competition, Simple Monopoly & Monopolistic competition – Features & price and output determination; Oligopoly – Features (only) ; Pricing policy - Meaning of price & pricing policy, objectives of pricing policy Methods of pricing - Pricing over Product Lifecycle, Cost-plus pricing and Rate of return pricing		

- Select and discuss the case studies that will have impact on business decision making
- A survey report on the demand forecasting for a product

- Student to choose a product and apply price elasticity in real situation.

References:

- Atmanand, (2009). Managerial Economics, (2nd edition). New Delhi, Excel Book
- Craig Peterson, Chris Lewis and Sudhir Jain, (2006). Managerial Economics, (2nd edition). New Delhi, Pearson
- Dwivedi D.N. (2008). Managerial Economics, (7th edition) Mumbai, Vikas Publishing,
- Kreps, David M. (1990). A Course in Microeconomic Theory, (2nd edition). Princeton: Princeton Univ. Press.
- Paul Keat and Philip Young, (2009) Managerial Economics, (6th edition). New Delhi, Pearson
- Truett + Truett. (2008) Managerial Economics, (8th edition). New Delhi, Wiley India

Second Semester

Course Code: COM172201	Course Title: FINANCIAL ACCOUNTING-II	Credits: 4	Hours: 60
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Objectives

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

COURSE CONTENTS		
Unit 1	Consignment Accounts	12 Hours
Introduction; Meaning of Consignment Account; Consignor; Consignee; Distention between Consignment and sale; Accounting for Consignment Transaction and events in the books of the consignor Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee ;Accounting in the books of Consignee.		
Unit 2	Accounting for Joint Ventures	12 Hours
Introduction; Meaning; Objectives; Distinction between Joint venture and consignment; Distinction between Partnership and Joint venture; Maintenance of books of accounts- when separate set books are maintained and when separate set of books are not maintained; Problems.		
Unit 3	Bank Reconciliation Statement and Rectification of Errors	16 Hours
Bank Reconciliation statement - meaning, objectives of BRS, causes of difference, importance of BRS, techniques of preparing BRS, problems on BRS. Rectification of Errors - classification of errors, location of errors, Rectification of accounting entries (without suspense account), effect on the profit.		
Unit 4	Sale of Partnership to a Limited Company	12 Hours
Introduction; Need for conversion; Meaning of purchase consideration; Mode of discharge of purchase consideration; Methods of calculation of purchase consideration – lump sum method, net payment method, net asset method; Passing of journal entries and Preparation of ledger accounts in the books of vendor; Treatment of items-Dissolution expenses; Unrecorded assets and liabilities; Assets and liabilities not taken over by the purchasing company; Contingent liabilities. In the books of purchasing company - Passing of incorporation entries, treatment of security premium, fresh issue of shares and debentures to meet working capital, preparation of balance sheet as per the Companies' Act.		
Unit 5	Stock Valuation and Insurance Claims	08 Hours
Introduction; Need; Loss of Stock Policy; Preparation of statement of Cost of goods sold; Preparation of statement to ascertain value of stock on the date of fire; Treatment of salvage; Valuation of stocks prior to date of fire; Calculation of Gross profit Ratio when G/P Ratio is not given; Treatment of Average Clause; Treatment of abnormal items		

- ☞ Prepare the list of Indian Accounting Standards
- ☞ Preparation of a claim statement with imaginary figures to submit to Insurance Company
- ☞ Collection of transaction relating to any branch and prepare a branch account
- ☞ Collecting the details regarding the fire insurance claim settlement of a particular case and recording the important points
- ☞ List out the basis of appointment of revenue items of a department undertaking
- ☞ Weston & Brigham. (1990). *Essentials of Managerial Finance*. The Dryden Press

References

- Anilkumar, Rajeshkumar & Mariyappa. Financial Accounting. New Delhi: Himalaya Publishing House.
- Grewal and Gupta. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Jain, S.P. & Narang, KL. Financial Accounting. New Delhi: Kalyani Publisher.

- Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication. Raman, B.S. Financial Accounting. Mangalore: United Publication.
- Radhaswamy and Gupta, RL. Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Tulasian, P.C. Introduction to Accounting. New Delhi: Pearson Education.

Course Code: COM172202	Course Title: CORPORATE LAWS	Credits: 3	Hours: 50
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To enable the students to get familiarized with the existing Company Law and Procedures to run and manage the corporate business.

COURSE CONTENTS		
Unit 1	Joint Stock Company	15 Hours
Introduction; Meaning and definition; Features; Kinds of Companies; conversion of private company to Public company; Companies Act 1956; Objectives and features; Steps information of Joint Stock Companies; Meaning & functions of Promoters; Documents of Companies; Memorandum of Association - definition, clauses; Articles of Association - definition, contents. Distinction between Memorandum and Articles of Association; Prospectus – contents, statements in lieu of prospectus; recent amendments in companies Act; Companies Bill 2013.		
Unit 2	Share Capital & Membership	10 Hours
Share Capital – Shares – meaning, kinds of shares, issue of shares; Contents of Share certificate, Transfer and transmission of shares; Dematerialization; Shareholder; Member - eligibility, rights & duties of members; SEBI guidelines for issue of shares and debentures.		
Unit 3	Management of Company	10 Hours
Directors - appointment, qualification, rights, duties, liabilities, disqualifications, removal of directors; Managing Director and Whole Time Director; Independent Director; Company Secretary - role, qualification, appointment and responsibilities.		
Unit 4	Company Meetings	10 Hours
Meetings - essentials of a valid meeting, valid quorum, sense of the meeting, methods of voting; Minutes; Relevant provisions for types of company meetings of Directors, Statutory, AGM and EGM; Adjournment of meetings; Resolutions - Types of resolutions.		
Unit 5	Winding up of Companies	05 Hours
Winding up – meaning, modes of winding up -compulsory winding up, voluntary winding up, winding up subject to supervision of court; Liquidators -duties and powers of liquidator.		

Skill development Activities

- Drafting of Memorandum of Association, Drafting Articles of Association
- Drafting Notice of Company Meetings-Annual, Special, Extraordinary and Board Meetings
- Drafting Resolution of various meetings-different types
- Chart showing Company's Organizational Structures
- Chart showing different types of Companies

References

- Bhandari, M.C. Guide to Company Law Procedures.New Delhi: Wadhwa and Company.
- Kapoor, N.D.. Company Law and Secretarial Practice. New Delhi: Sultan Chand.

Course Code: COM172203	Course Title: INDIAN FINANCIAL SYSTEMS	Credits: 3	Hours: 50
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Objectives

The objective of this course is to familiarize the students with regard to structure, organization and working of financial system in India.

COURSE CONTENTS		
Unit 1	Financial System	10 Hours
Introduction; Meaning; Classification of financial system; financial market - functions and significance of primary market, secondary market, capital market and money market.		
Unit 2	Financial Institutions	10 Hours
Types of banking and non-banking financial institutions – constitution, objectives and functions of IDBI, SFC's, SIDC's, LIC, EXIM BANK; Meaning and scope of mutual funds, types of mutual funds.		
Unit 3	Commercial Banks	12 Hours
Introduction, role of commercial bank, functions of commercial banks - primary functions, secondary function; Investment policy of commercial banks; Narasimahan committee report on banking sector reforms.		
Unit 4	Regulatory Institutions	08 Hours
Introduction; RBI – organization, objectives, role and functions; SEBI - organization and objectives.		
Unit 5	Financial Services	10 Hours
Introduction, meaning, features, importance; Types of financial services - factoring, leasing, venture capital, consumer finance; housing and vehicle loans.		

- List the Instruments traded in Financial Market
- Draft the application forms for opening a Fixed, Current and Savings Accounts
- Collection and recording for Foreign Exchange rates of different countries visa-versa rupee
- Specimen of Debit and Credit Cards
- Specimen of Cheque with MICR technology

References

- Bhole, LM.. Financial Institutions and Markets. New Delhi: Tata McraH Hill.
- Gordon, E. & Natarajan. K. Financial Markets & Services. New Delhi: Himalaya Publishing House.
- Khan, M.Y. Indian Financial System. New Delhi: Himalaya Publishing House.
- Pathak. Indian Financial System. New Delhi: Pearson Education.
- Vasanthadesai. The Indian Financial System. New Delhi: Himalaya Publishing House.

Course Code: COM172204	Course Title: COMMERCIAL MATHEMATICS	Credits: 3	Hours: 50
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Objectives

To provide basic knowledge of mathematics and application of mathematics to commercial situations

COURSE CONTENTS		
Unit 1	Commercial Arithmetic	13 Hours
Commercial Arithmetic - simple interest, compound interest including half yearly and quarterly calculation, annuities, percentages, bills discounting, concepts of ratios - duplicate, triplicate and sub-duplicate of a ratio; Proportions - third, fourth and inverse proportion, problems.		
Unit 2	Matrices and Determinants	13 Hours
Matrices and Determinants - Meaning and types of matrices, operations of addition, subtraction, multiplication of two matrices, problems, transpose and determinant of a square matrix, minor of an element, co-factor of an element of a determinants, problems, application of determinants of business problems, adjacent of a square matrix, singular and non-singular matrices, inverse of square matrix, solutions of system of linear equations in two variables using Cramer's rule.		
Unit 3	Theory of Equations	08 Hours
Theory of equations - meaning, types of equations – simple, linear and simultaneous equations (only two variables); eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only), problems on commercial application.		
Unit 4	Progressions	10 Hours
Progressions - arithmetic progressions, finding the nth term of an AP and also sum to n terms of an AP; Insertion of Arithmetic means in given terms of AP and representation of AP; Geometric progression - finding nth term of GP, Insertion of GMs in given GP and also representation of GP.		
Unit 5	Basics of Calculus	06 Hours
Differential Calculus - basic formula and application of differential calculus in business decision; Integral Calculus – Basic formula and application of integral calculus in business decision.		

- ☐ Develop an Amortization table for Loan Amount-EMI Calculations.
- ☐ Secondary overhead distribution using Simultaneous Equations.
- ☐ Collect the information pertaining to various banks FD and RD interest rates and calculate Compound Interest for 1yr, 2yr, 3yr & 5yr periods.
- ☐ Machine Hour Rate and calculation through application of Matrix Principles.
- ☐ Secondary overhead distribution using Simultaneous Equations.

References

- ☐ Dr. A K Arte & R V Prabhakar. A textbook of Business Mathematics.
- ☐ Piskunov N. Differential & Integral Calculus. Moscow MIR Publishers.
- ☐ Raghavachari M. Mathematics for Management. Tata Mc. GrawHill.
- ☐ Raj, Dorai. . Business Mathematics. Mangalore: United Publisher.
- ☐ SAHA. Mathematics for Cost Accountants.
- ☐ Sancheti & Kapoor . Business Mathematics. Sultan Chand & Son.

Third Semester

Course Code: COM 173201	Course Title: ORGANIZATIONAL COMMUNICATION	Credits: 1.5	Hours: 25
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Objectives

- To familiarize students with principles of organizational Communication.

COURSE CONTENTS		
Unit 1	Introduction to Organizational Communication	06 Hours
Nature of organizations, organization designs and structures, factors influencing organizational structure; Organizational Communication - Communication flows, communication networks, barriers to organizational communication, informal communication.		
Unit 2	Managing Communication	06 Hours
Small group communication in organizations, nature of small groups, group decision making, small group networks, technologies supporting group communication, conflict and organizational communications, sources of conflict, using technology to manage conflict, ethics and organizational communication, values, ethics and ethical communication, managing diversity, Gender issues and Cultural Diversity.		
Unit 3	Public Relations	04 Hours
Meaning, importance and elements of public relation, corporate brand building, image management, Event and media management.		
Unit 4	Report Writing	06 Hours
Reports - By individuals, by committees; Approach skills, basic principles, styles and common errors (case study), preparation of reports for different business situations, preparation of press note.		
Unit 5	Technological Advancements in Communication flows	03 Hours
Technological advancements in communication flows, Communication - e-mail, fax, internet, teleconferencing, video conferencing, impact of technology on organizational communication; Personal Digital Assistant (PDA) - mobile phones, computers, laptops, palmtops, close circuit TVs.		

Skill Development

- Draw a chart of organizational communication
- Prepare a sample business report
- Prepare a sample press note

References

- Pradhan, Bhande and Thakur. Business Communication. New Delhi: Himalaya Publishing house.
- Lesikar, Raymond V and Pettit, John D. Business Communication. New Delhi: Tata McGraw Hill.
- Kumar, Varinder. Business Communication. New Delhi: Kalyani Publishers.

Course Code: COM173202	Course Title: CORPORATE ACCOUNTING	Credits: 4	Hours: 60
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Objectives

To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.

COURSE CONTENTS		
Unit 1	Underwriting of Shares	10 Hours
Meaning, Terms Used in underwriting, Underwriter, Marked Application, unmarked application, Partial Underwriting, Firm Underwriting, Calculation of underwriting commission, Preparation of Statement showing allocation of gross liability and net liability, SEBI guidelines for underwriting		
Unit 2	Profits Prior to Incorporation	10 Hours
Meaning, calculation of sales ratio, time ratio, weighted ratio; Treatment of capital and revenue expenditure; Ascertainment of Pre-Incorporation and Post-Incorporation profits by preparing profit and loss account, balance sheet.		
Unit 3	Valuation of Goodwill and Shares	15 Hours
Meaning; circumstances of valuation of goodwill; Factors influencing the value of goodwill; Methods of valuation of goodwill-Average profit method, Super profit method, capitalization of average and super profit method, annuity method. Valuation of Shares, Meaning, need for valuation, factors affecting valuation; Methods of valuation- Intrinsic value method, yield method, earning capacity method, fair value method; Rights Issue & valuation of Rights Issue; Problems.		
Unit 4	Company Final Accounts	15 Hours
Meaning; Preparation of Income Statement & Balance Sheet as per revised schedule (VI) Format.		
Unit 5	Introduction to Tally	10 Hours
Creation of company; Entering transactions and creating accounts; creation of single and multiple ledger; voucher types.		

Skill Development Activities

- Collect and fill the share application form of a limited company
- Collect the prospectus of a company and identify its salient features
- Collect the annual report of a company and list out its assets and liabilities
- Collect the latest final accounts of a company and find out the net asset value of shares

References

- ☞ Rajesh kumar, Anil kumar, Mariappa. Corporate Accounting. Himalaya Publishing House.
- ☞ Jain, and Narang. Corporate Accounting. New Delhi: Kalyani Publication.
- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publication.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ T.S.Reddy, Y. Hari Prasad Reddy, Company Accounting. Chennai: Margham Publication.

Course Code: COM173203	Course Title: PRINCIPLES OF MARKETING & SERVICES	Credits: 3	Hours: 50
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Objectives

1. To help students to understand the concept of marketing and its applications.
2. To expose the students to the latest trends in marketing.
3. To familiarize the students with different services and prepare them with requisite skills to manage.

COURSE CONTENTS

Unit 1	Introduction to Marketing	10Hours
Definition, Nature, Scope & Goals of marketing; Difference between marketing and selling; Marketing process; Approaches to Marketing; Functions and Significance of marketing; Marketing Plan; Marketing Program; Recent trends in marketing (in brief)—Digital marketing (e-marketing, m-marketing, Search engine optimization& Social media marketing), Tele-marketing, Viral marketing, Network marketing, e-tailing, Organized retailing and Role of CRM.		
Unit 2	Marketing Environment and Consumer Behavior	10 Hours
Meaning and features of marketing environment; Steps in environmental scanning; Components of marketing environment, Market Segmentation; Bases for market segmentation; Targeting and Positioning strategies; Consumer Behavior- meaning and definition; Factors influencing consumer behavior; Buying Behavior process.		
Unit 3	Marketing Mix	12 Hours
Marketing Mix - The elements of marketing mix; Product - Product mix, product line, product life cycle, New product development; Branding & Packaging; Meaning and Strategies of Pricing - Factors influencing pricing policy, Method of Pricing Policies (Meaning only); Channels of Distribution – Definition, Factors affecting channels, Types of marketing channels; Promotion-Meaning and Significance and types, Advertisement.		
Unit 4	Introduction to Service Management	08Hours
Meaning of Services, Characteristics of Services, Classification of services, Marketing of services; Marketing Mix in Service Industry, Growth of Service sector, Service Processes, Designing the service process, Service blue print, back-office and front office process.		
Unit 5	Service Sector Management	10Hours
Tourism and Travel Services - Concept, nature, significance and marketing; Health Care Services – Concept, nature, significance and marketing; Educational Services – Concept, nature, significance and types.		

Skill Development Activities

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned
- Suggest the strategies for the development of a product
- Study the consumer behavior for a product of your choice
- Develop an advertisement copy for a product
- Prepare a chart for distribution network for different products

References

- Armstrong, & Kotler. Marketing, an Introduction. New Delhi: Pearson.
- Mohammed Umair & Yogananda. Marketing & Services Management, Skyward publishers-B'lore.
- Gandhi, J.C. Marketing Management. New Delhi: Tata Mcgraw Hill.
- Kotler, Philip. Marketing Management. New Delhi: Pearson Edu.
- Lovelock, Christopher. Services Marketing: People, Technology, Strategy; (1st Ind.Rep). Delhi: Pearson Education Asia.
- Shajahan, S. Service Marketing (Concept, Practices & Cases); (1st). Mumbai: Himalaya Publishing House.
- Shanker, Ravi. Services Marketing. The Indian Perspective. New Delhi: Excel Books.
- Vasanthi Venugopal, & Raghu, V.N. Services Marketing. (1st). Mumbai: Himalaya Publishing house.

Course Code: COM173204	Course Title: LAW & PRACTICES OF BANKING	Credits: 3	Hours: 50
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Objective

To familiarize the students to understand the law and practice of banking.

COURSE CONTENTS		
Unit 1	Banker and Customer	06 Hours
Banker And Customer - General and special relationship, meaning and concepts		
Unit 2	Banking Operations	12 Hours
<p>Paying Banker - Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques, grounds, payment of cheque and other instruments, mandatory function of the banker.</p> <p>Collecting Banker - Collection of cheques and other instruments, protection to the collecting banks under the negotiable instruments Act, endorsements on cheques, bills of exchange, different types of endorsements, forged endorsements, holder of value, holder/payment in due course.</p> <p>Principles of Bank Lending - Different kinds of borrowing facilities granted by banks such as loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, types of securities, NPA.</p>		
Unit 3	Customers and Account Holders	12 Hours
<p>Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors, joint account holders, partnership firms, joint stock companies with limited liability, executors and trustees, clubs and associations, joint Hindu family etc.; Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders, non-resident accounts, accounts of govt. departments, payment of pension, certificate of deposit.</p>		
Unit 4	Services to Customers	12 Hours
<p>Remittance of funds by demand drafts, safety lockers, safe custody of articles, standing instructions, phone banking, DEMAT, banking innovations, new technology in banking – E-services, debit and credit cards, internet banking, ATM, electronic fund transfer, MICR, NEFT, RTGS, IMPS, KYC Norms.</p>		
Unit 5	Regulatory Framework	08 Hours
<p>Regulatory policies influencing bank operations, an overview (Basel committee, prudential norms, FEMA, banker's compliance), monitoring and follow-up, IRAC norms (i.e., Income recognition and asset classification norms), Securitization & Reconstruction of Financial Assets Act 2002; Bank debt recovery from borrowers.</p>		

Skill Development Activities

- Collect and fill accounting opening form of SB A/c

- Collect and fill Pay in slip
- Draw different types of endorsements of cheques
- Paste specimen of traveler's cheques and gift cheques
- List customer services offered by at least 2 banks of your choice

References

- ☞ Maheshwari. S.N. Banking Law and Practice. New Delhi: Kalyani Publisher.
- ☞ Tannan, M.. Banking Law and Practice in India: The International Levee Handbook
- ☞ Gordan, Natajan, banking law and practice, Himalaya Publishing House.
- ☞ Guruswamy, Commercial Banking law and practice, Chennai.

Course Code: COM173205	Course Title: FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objectives

1. To impart the knowledge in techniques of financial management.
2. To enable the students to apply the techniques in financial decision making.

COURSE CONTENTS		
Unit 1	Introduction to Financial Management	06 Hours
Meaning, objectives, scope and importance of financial management, financial planning, objectives and principles of sound financial planning, long term and short term financial plan, factors affecting financial plan, Organization of finance Department; Profit maximization Vs. Wealth maximization.		
Unit 2	Financing Decisions	14 Hours
Introduction to Capitalization, Capital structure & Capital Gearing; Sources and Instruments of Long term funds & its merits and demerits; Computation of Cost of Capital - Equity, Preference, Debentures & Weighted Average Cost of Capital; Factors determining capital structure – Simple Problems - Leverages - Operating Leverage, Financial Leverage and Combined Leverage - EBIT- EPS Analysis.		
Unit 3	Investment Decisions	18 Hours
Capital Budgeting - Concept & significance, techniques of evaluation of investment proposals, Payback method, Return on investment method, Net present value method and Internal Rate of return and Profitability Index (simple problems only).		
Unit 4	Dividend Decisions	10 Hours
Dividend Policy, determinants of dividend policy, types of dividend policy, forms of dividend. (Theory only)		
Unit 5	Working Capital Management	12 Hours
Meaning, importance of adequate working capital, excess or inadequate working capital, determinants of working capital requirements, sources of working capital; Cash Management – Meaning, motives of holding cash, techniques of cash management, cash budget; Receivable Management – Meaning, dimensions of receivable; Inventory Management – Meaning, objectives & techniques of inventory management. Working Capital Management (simple problems on estimation of working capital)		

Skill Development Activities

- Illustrate operating cycle for at least 2 companies of your choice
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years
- Prepare an aging schedule of debtors with imaginary figures
- Capital structure analysis of different companies
- Draw a chart showing the finance function

References

- ☞ Chandra, Prasanna. Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Khan and Jain. Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Maheshwari, S.N. Financial Management. New Delhi: S.Chand.
- ☞ Pandey, I.M. Financial Management. New Delhi: Himalaya Publishing House.
- ☞ Raj, Dorai S.N. Financial Management. New Delhi: United Publication. Sharma and Gupta, Sashi. Financial Management. New Delhi: Kalyani Publisher.
- ☞ Reddy, P.N. & Appanaiah. Financial Management. New Delhi: Himalaya Publishing House.

Fourth Semester

Course Code: COM174201	Course Title: ADVANCED CORPORATE ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.
2. To equip students with recent developments in accounting area.

COURSE CONTENTS

Unit 1	Accounting for Business Combination-I	16 Hours
Mergers and Acquisition of Companies: Meaning of Amalgamation and Acquisition, types of amalgamation, amalgamation in the nature of merger, amalgamation in the nature of purchase, methods of purchase consideration, calculation of purchase consideration(IndAS103) (Old AS-14), accounting for amalgamation - Pooling of interest method and purchase methods, entries and ledger accounts in the books of transferor company and Transferee Company entries and preparation of balance Sheet(Vertical Format)Excluding External Reconstruction.		
Unit 2	Accounting for Business Combination-II	16 Hours
External Reconstruction and Internal Reconstruction: Meaning, difference between amalgamation, absorption and external reconstruction, calculation of purchase consideration, entries and ledger accounts in the books of transferor company and preparation of balance sheet in the books of transferee company. Internal Reconstruction: Meaning, objectives, procedure, forms of reduction, journals entries, preparation of balance sheet after reconstruction, illustrations.		
Unit 3	Liquidation of Companies	08 Hours
Meaning, types of liquidation, order of payment, calculation of liquidator's remuneration, preparation of liquidator's final statement of accounts.		
Unit 4	Holding Company Accounting	13 Hours
Introduction, meaning of holding company, subsidiary company, steps, pre-acquisition profits, post-acquisition profit, minority interest, cost of control or capital reserve, unrealized profit, mutual indebtedness, preparation of consolidated balance sheet (AS 21).		
Unit 5	Recent Development in Accounting	07 Hours
Human Resource Accounting; Environmental Accounting; ABC application for Environmental Accounting; Social Responsibility Accounting; Accounting for Intangible Assets, (Theory only).		

Skill Development Activities

- List any 5 cases of amalgamation in the nature of merger or acquisition of joint stock companies
- List out legal provisions in respect of internal reconstruction
- Calculation of purchase consideration with imaginary figures

- Narrate the provisions of AS-14

References

- ☞ Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

Course Code: COM174202	Course Title: MACRO ECONOMICS FOR BUSINESS DECISIONS	Credits: 3	Hours: 50
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Objectives

1. To give exposure to macroeconomic concepts with specific reference to Indian economy.
2. To introduce the macro economic variables, policies and concepts relating to public finance.

COURSE CONTENTS		
Unit 1	National Income Accounting	10 Hours
National Income - meaning, concepts, measurement, Limitations; Trends in distribution of National Income (Last 10 years); Circular flow - meaning, importance, Injections and leakages, Circular flow in a two sector with savings and Investment, three sector closed economy and four sector open economy.		
Unit 2	Public Budgets	10 Hours
Budget of the Central Government – Revenue account and capital account; Tax Revenues and Non-tax revenues; New classification of expenditure – Plan and non-plan expenditure; Trends in expenditure of the Central Government (Last 10 Years); Deficit Financing and its effect on the economy.		
Unit 3	Business Cycle	12 Hours
Inflation - Meaning, Types, causes (Demand Pull and Cost Push Inflation), Effects and measures to control Inflation; Deflation (Concept only); Business Cycles-Meaning, Types, characteristics, and phases of business cycle.		
Unit 4	Monetary Policy & Fiscal Policy	10 Hours
Monetary Policy- Meaning, objectives and Instruments; Fiscal Policy- Meaning, objectives and Instruments		
Unit 5	Balance of Payment	08 Hours
Balance of trade and balance of payment- Meaning and differences, concept of equilibrium and disequilibrium in the balance of payment, Components of Balance of Payment, Causes and measures to correct disequilibrium in the balance of payment		

Skill Development Activities

- Computation of National Income concepts
- National Income Accounting
- Chart on Business cycle suiting present Indian economic conditions
- Evaluation study on inflationary trends in India
- Analysis of current economic rates

References

- ☞ Dewett K.K . Modern Economic Theory . S. Chand & Co Ltd.
- ☞ Dornbush R & Fisher Macroeconomics. Tata McGraw Hill Publications.
- ☞ Gupta G.S. Macro Economics . 3rd edition. Tata McGraw Hill Publications.
- ☞ Jhingan M.L. Macroeconomic Theory. 6th edition, Vrinda Publications Pvt Ltd.
- ☞ Seth M.L. Macroeconomic Theory. New Delhi: S. Chand.
- ☞ Vaish M.C . Macroeconomic Theory . Vikas Publications.

Course Code: COM174203	Course Title: COST ACCOUNTING	Credits: 4	Hours: 60
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Objective

To familiarize students with the various concepts and elements of cost.

COURSE CONTENTS		
Unit 1	Introduction to Cost Accounting	12Hours
Introduction, meaning and definition of cost, costing and cost accounting, objectives of costing, comparison between financial accounting and cost accounting, designing and installing a cost accounting system, cost concepts, classification of costs, cost unit, cost center, elements of cost, preparation of cost sheet, tenders and quotations.		
Unit 2	Material Cost Control & Target Costing	12 Hours
Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control - setting of stock levels, EOQ, ABC analysis, VED analysis, Just-in-Time, perpetual inventory system. Documents used in material accounting, methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Problems. Target costing- Meaning, nature, methods of establishment of cost; Just-in-Time-Features, implementation and benefits. (Theory Only).		
Unit 3	Labor Cost Control	12 Hours
Meaning, types, direct labor and indirect labor, time keeping, time booking, Idle time, over time, labor turn over; Methods of labor remuneration- Time rate system, piece rate system (Taylor's Differential Piece Rate System, Straight piece rate system), incentive systems (Halsey Plan, Rowan Plan), problems.		
Unit 4	Overhead Cost Control	12Hours
Meaning and Definition, classification of overhead, procedure for accounting and control of overheads, allocation of overheads, apportionment of overheads, primary overheads distribution summary, secondary overhead distribution summary-Direct allocation, re-apportionment- repeated distribution method and simultaneous equation method, absorption of factory overheads, methods of absorption-machine hour rate (only), problems.		
Unit 5	Reconciliation of Cost and Financial Accounts	12Hours
Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts, preparation of reconciliation statement and memorandum reconciliation account.		

Skill Development Activities

- Classification of costs incurred in the making of a product

- Estimate the cost for making a product of your choice
- Make a list of different types of overheads in an organization
- Identify the elements of cost in service sector
- Prepare a case for cost reconciliation

References

- ☞ Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
- ☞ Arora, M.N. Cost Accounting. New Delhi: Himalaya Publishing House.
- ☞ Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
- ☞ Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand.
- ☞ Nigam & Sharma. Cost Accounting. New Delhi: PHI Learning.

Course Code: COM174204	Course Title: EQUITY AND COMMODITY MARKETS	Credits: 4	Hours: 60
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Objectives

To familiarize the students with the conceptual framework of stock markets and commodity markets and their functionality.

COURSE CONTENTS		
Unit 1	Equity Markets	16 Hours
Meaning, Features, Classification of Capital Markets; Functional importance of capital markets; Methods of Floating New Issue; Advantages & Disadvantages of Going Public; Steps or Procedure for Issue of shares (In Detail); Difference between Fixed price and Book Building; Types of Bidders in Public issue; Benefits of Listing; Buy Back of Shares- Meaning & Definition; Reasons for Buy Back of Shares; Methods of buyback of shares; Procedure of Buy Back of shares; Players in the New Issue Market and their functions; Role of SEBI in New Issue Market; SEBI Criteria for issue of shares.		
Unit 2	Stock Markets	10 Hours
Concept of Stock Markets; Difference between Primary market and Secondary Market (Stock Market); Features of Stock markets; History of Stock Markets; Organization of Stock Exchanges; Difference between Mutualization & Demutualization of stock exchange; Regulatory framework of stock exchanges in India; Governing Body of Stock Exchange; Membership criteria in a Stock Exchange; Overview of Major Stock Exchanges in India; Role, Function and Importance of Stock Exchanges; Role & Functions of SEBI in Monitoring the Stock Exchange		
Unit 3	Trading in Stock Exchange	12 Hours
Concept of Stock Trading; Locating a Broker; Selecting Method of Trading; Placement & Execution of order; Selecting pattern of trade; Preparation of contract notes; Settlement of Transactions (Settlement Procedure-NSE and BSE); Speculators in Stock Exchange; Types of Stock Brokers and their activities; Stock Market Classification of Shares; Depository-Meaning, Constituents, Depositories in India, Functions of depository (NSDL and CDSL); Factors affecting stock markets;		
Unit 4	Overview of Commodity Markets	10 Hours
Commodities-Meaning and types; Commodity Market-Meaning and Different segments in Commodities market; Structure of Indian Commodity Market; Commodity Markets Ecosystem; Advantages and Disadvantages of commodity Markets; The importance and role of the commodity markets; Difference between stock and Commodity markets.		
Unit 5	Commodity Trading & Exchanges	12 Hours
Commodity derivatives-Meaning and its merits and Limitations; Major commodity exchanges in India; Instruments available for trading-Futures, Forward and Options (meaning, features and Functions); Distinction between futures and forward contracts; Commodity trading system-A brief discussion on trading and settlement procedure; Simple numerical problems on execution of Futures and Options.		

Skill Development Activities

- Study of stock price movements using moneycontrol.com
- Mock trading using Share Khan Demo software, available in commerce lab

- Stock trading activity using rediffmoney.Com
- Mock commodity trading
- Studying a red herring prospectus of company
- Tracking performance of IPOs post and pre listing

References

- B. Kulkarni. Commodity Markets and Derivatives. Excel Book India.
- Bhole, L.M. Indian Financial Institutions, Markets and Management. New York: McGraw Hill. .
- Gurusamy. Financial Markets and Institutions. Tata McGraw Hill.
- Khan. Systems. Tata McGraw Hill.
- Saunders. Financial Markets and Institutions. Tata McGraw Hill.
- Srivastava R.M. Management of Indian Financial Institutions. kalyani publishers

Course Code: COM174205	Course Title: INTERNATIONAL BUSINESS ENVIRONMENT	Credits: 3	Hours: 50
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Objective

To familiarize the students with International Trade and Business Environment

COURSE CONTENTS		
Unit 1	Globalization and International Business	10Hours
Introduction to International business – Meaning, objectives and importance, problem; Factors affecting international business - Political factors, socio-economic, cultural, technological and legal, modes of entering international business (meaning only), stages of international business; Globalization– Methods and essential conditions for globalization, impact of globalization.		
Unit 2	MNCs and International Business	10 Hours
Definitions, distinction among Indian companies, MNC, global companies and TNC, organizational structure of MNCs and their merits and demerits, MNCs in India.		
Unit 3	International Marketing & Intelligence	10 Hours
Information required, sources of information; International Marketing Information System and Marketing Research; International Marketing – Nature, comparison with domestic marketing, benefits from international marketing; Major Activities - Market assessment, An overview of product decisions, promotion decisions, pricing decisions, distribution decisions and product life cycle in international context.		
Unit 4	International Human Resource Management	10Hours
Comparison Between IHRM and domestic HRM, sources of global recruitment, global selection approaches, need of induction and orientation for international employees, international adjustment stages, need & importance of training for global jobs; Reasons for expatriate failure and process of repatriation.		
Unit 5	Economic Integration for Borderless Trade	10Hours
Concept of Economic Integration and its merits and demerits , Different kinds of economic Integration, Major Trading Blocks –European Union, SAARC, BRICS, NAFTA (Structure and their objectives only); Role of WTO in development of International Business; Procedure of Export and import Trade.		

Skill Development Activities

- List any three MNCs operating in India along with their products or services offered
- Prepare a chart showing currencies of different countries
- Collect and paste any two documents used in import export trade
- Tabulate the foreign exchange rate for two countries for 1 month

References

- ☞ Bennet. International Business. Pearson Education.
- ☞ Daniels. International Business Environment and Operations. Pearson.
- ☞ Dr. K Aswathappa. International Business. Tata Mcgraw Hill.
- ☞ Mohammed Umair. International Business. Skyward Publishers, Bangalore.
- ☞ Joshi. International Business Environment. Himalaya Publishing House.
- ☞ Subba Rao. International Business. Himalaya Publishing House.

Fifth Semester

Course Code: COM175201	Course Title: METHODS AND TECHNIQUES OF COST ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To expose the students to the tools and techniques used in Cost Accountancy
2. To familiarize with the use of costing data for decision making and cost control

COURSE CONTENTS		
Unit 1	Job and Contract Costing	12 Hours
Features, objectives, advantages and disadvantages of job and contract costing, comparison between job and contract costing; Problems.		
Unit 2	Process Costing	12 Hours
Features of process costing, comparison between job costing and process costing, advantages and disadvantages; Process Loss - Normal loss, abnormal loss, abnormal gain; Joint and by-products, problems (Excluding inter process profit and equivalent production).		
Unit 3	Operating Costing	12 Hours
Introduction, meaning, types and methods; Transport Costing - meaning, classification of cost, ascertainment of absolute passenger kilometers, ton kilometers, problems.		
Unit 4	Activity Based Costing	12 Hours
Meaning, difference between traditional costing method and activity based costing, characteristics of Activity Based Costing (ABC), cost driver and cost pools, product costing using ABC system, uses, limitations, steps in implementation of ABC, simple problems.		
Unit 5	Techniques of Costing	12 Hours
Marginal costing- Meaning, features of marginal costing, p/v ratio, break even analysis(excluding decision making); Standard Costing (Excluding variance analysis); Budgetary Control- meaning of budget and budgetary control, classification of budgets, preparation of cash and flexible budget.		

Skill Development Activities

- List out the industries located in your area and methods of costing adopted by them.
- List out different materials used in the production process of 2 companies.
- Preparation of flexible and cash budget with imaginary figures.

References

- ☞ Jain & Narang. Cost Accounting. Kalyani Publishers.
- ☞ Khanna Pandey & Ahuja. Practical Costing.
- ☞ M. N. Arora. Cost Accounting Himalaya publication house
- ☞ M.L. Agarwal. Cost Accounting. Sahitya Bhawan.
- ☞ N.K. Prasad. Cost Accounting. Kolkata: Book Syndicate Pvt Ltd.
- ☞ S.N. Maheshwari. Cost Accounting. Sultan Chand.

Course Code: COM175202	Course Title: INCOME TAX- I	Credits: 4	Hours: 60
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Objective

To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.

COURSE CONTENTS

Unit 1	Introduction to Income Tax	08Hours
Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities- ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds.		
Unit 2	Residential Status and Tax Incidence	12 Hours
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
Unit 3	Income from Salary	28 Hours
Concept of salary income, incomes forming part of salary, various kinds of retirement benefits along with their tax provisions, computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, computation of taxable value of allowances, computation various retirement benefits, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.		
Unit 4	Income from House Property	16 Hours
Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.		

Skill Development Activities

- Prepare a chart of perquisites and allowances.
- Make a list of enclosures to be made along with IT returns of salary and income from house property.
- Collect and fill form 16.
- Computation of income tax payable by 5 employees in different companies

References

- ☞ B.B. Lal. Direct Taxes. Konark Publisher (P) Ltd.
- ☞ Dinakar Pagare. Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes. Bharath Law House.
- ☞ Dr. Vinod K Singhania. Direct Taxes Law and Practice. Taxmann publication.
- ☞ Gaur & Narang. Income Tax. Kalyani Publishers
- ☞ V.S. Datey. Indirect Taxes Taxmann Publication.

Course Code: COM175203	Course Title: ENTREPRENEURSHIP DEVELOPMENT	Credits: 3	Hours: 50
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Objective

To enable students to understand the basic concepts of Entrepreneurship and preparing a business plan to start an enterprise.

COURSE CONTENTS

Unit 1	Introduction to Entrepreneurship	06 Hours
Introduction to entrepreneur, entrepreneurship and enterprise, importance and relevance of the entrepreneur, factors influencing entrepreneurship, pros and cons of being an entrepreneur, women entrepreneurs, problems and promotion, types of entrepreneurs, characteristics of successful entrepreneur, competency requirement for entrepreneurs, awareness of self-competency and its development, latest policies of government towards entrepreneurship.		
Unit 2	Small Scale Enterprises	10 Hours
Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.		
Unit 3	Starting a Small Business	12 Hours
Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; An overview of the steps involved in starting a business venture -Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.		
Unit 4	Business plan	12 Hours
Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.		
Unit 5	Institutional Assistance to Small Scale Enterprises	10 Hours
Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.		

Skill Development Activities

- Preparation of project report to start a new SSI unit
- Draft a letter to concerned authority seeking license for proposed SSI unit
- Prepare the format of a business plan
- Prepare a chart showing the financial assistance and tax concessions to SSI units
- Make a report on success stories of 2 entrepreneurs

References

☞ Aruna Kaulgud. Entrepreneurship Management. New Delhi: Vikas publishing house.

- ☞ CSV Murthy. Entrepreneurial Development. Himalaya publishing house.
- ☞ Dreamily Kumar, S.C.Poornima, Minni K.Abraham,Jayashree K. Entreprenurial Development.
- ☞ Government of India. Report of the committee on Development of small and mediumentrepreneurs.
- ☞ S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
- ☞ Srivastava, A Practical Guide to Industrial Entrepreneurs
- ☞ Udai Pareek and T.V. Rao. Developing Entrepreneurship.New Delhi: Engage Learning.
- ☞ Vasanth Desai. Management of Small Scale Industry. Himalaya publishing house.

Course Code: COM175204	Course Title: INTERNATIONAL FINANCIAL REPORTING STANDARDS	Credits: 4	Hours: 60
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Objective

The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

COURSE CONTENTS		
Unit 1	International Financial Reporting Standards	05 Hours
Meaning of IFRS -relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 –15 -List of International accounting standards issued by IASB		
Unit 2	Accounting for Assets and Liabilities	25 Hours
Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. -Simple problems		
Unit 3	Presentation of Financial Statements	9 Hours
Outline for the preparation of financial statements -Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 –Revenue. Elements of financial statements as per IFRS –Non-current assets; current assets; equity; non-current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs –profits attributable to owners of controlling interest and non-controlling interest –Practical problems on each element		
Unit 4	Accounts of Groups	14 Hours
Concept of group –need for consolidated financial statements - Preparation of consolidated financial statements –Procedure for the preparation of consolidated financial position statement –treatment of Pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value –Practical problems.		
Unit 5	Disclosure Standards	7 Hours
Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments.(Theory Only)		

Skill Development Activities

- Conversion of final accounts to IFRS
- Analysis of published financial statements for at-least 2 types of stakeholders
- Comments for recent developments/exposure draft in IFRS
- Preparation of notes to accounts for non-current assets
- Assignment on social reporting
- Preparation of Consolidated Financial Statement of any two existing companies.
- Disclosure of change in equity in the annual reports of any two select companies.

References

- IFRS –Student Study Guide -ISDC
- IFRS for India, Dr. A.L.Saini, Snow white publications
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

- IFRS explained –a guide to IFRS by BPP learning Media
- IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
- IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

Sixth Semester

Course Code: COM176201	Course Title: BUSINESS LAWS	Credits: 3	Hours: 50
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Objectives

1. To provide students with basic legal concepts and the Indian legal environment in which business is carried on.
2. To enable the students to understand the emerging legal issues in a digital Networked environment.

COURSE CONTENTS

Unit 1	Introduction to business laws	04 Hours
Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws.		
Unit 2	Contract laws	20 Hours
Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of Contracts, remedies for breach of contract.		
Indian Sale of Goods Act, 1930: Definition of contract, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.		
Unit 3	Intellectual Property Legislation	10 Hours
Meaning and definition of intellectual property, types of intellectual properties; Patent Act of 1970 and amendments (as per WTO agreements) – Background, objects, definition, inventions, patentee, true and first inventor, procedure for grant of process and product patents, WTO rules for patents (in brief), rights to patentee, infringement, remedies.		
Unit 4	Foreign Exchange Management Act	06 Hours
Objectives, scope and salient features, offences under the Act.		
Unit 5	Consumer Protection Act & Competition Law	04 Hours
Background, Definitions - Consumer, consumer dispute, complaint, deficiency, service, consumer protection council, consumer Redressal agencies, district forum, state commission and national commission; Competition Law: Meaning and scope, salient features, offences and penalties under the Act.		
Unit 6	Information Technology Act	06 Hours
The Information Technology Act 2000 - Digital signature, digital signature certificate, electronic records and governance, certifying authorities, cybercrimes, offences and penalties under IT Act 2000.		

Skill Development Activities

- Draft an application to the Chief Information officer of any government office seeking information about government spending
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
- Collect and present constructive and innovative methods to reduce global warming
- Draft digital signature certificate

References

- ☞ Aswathappa. K & Ramachandra. Business Law. Mumbai: Himalaya publishing house
- ☞ Garg, Sareen, Sharma & Chawla. Business Law.
- ☞ Kapoor N.D. Business Law. New Delhi: Sultan Chand & Co.
- ☞ Nabhi. Business Law. Mumbai: Indian Law House.
- ☞ Tulsian. Business Law. New Delhi: Tata McGraw Hill.

Course Code: COM176202	Course Title: INCOME TAX- II	Credits: 4	Hours: 60
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Objective

To expose the students to the various provision of Income Tax Act relating to computation of Income individual assessee only.

COURSE CONTENTS		
Unit 1	Income from Business & Profession	24 Hours
Profits and Gains from Business and Profession, problems on business relating to sole trader only; Problems on profession relating to chartered accountant, advocate and doctor only.		
Unit 2	Capital Gains	16 Hours
Capital Gains -Theory and problems including exemptions U/S 54, 54B, 54EC, 54D, 54F, 54G, 54GA.		
Unit 3	Income from Other Sources	12 Hours
Incomes taxable under the head other sources; Securities - Kinds of securities, casual income, rules for grossing, bond washing and speculative transactions, problems.		
Unit 4	Set-off and Carry Forward of Losses	01 Hours
Set off of losses and Carry forward. (Theory only).		
Unit 5	Deduction from Gross Total Income	03 Hours
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U and other relevant section introduced in current finance bill applicable to individual assessee.		
Unit 6	Computation of Total Income and Tax Liability	04 Hours
Computation of total income and tax liability of Individual assessee, problems - In case of Income from Salary & House Property (Computed income shall be given).		

Skill Development Activities

- Prepare a chart showing the rates of TDS
- File an IT return of an individual
- Make a list of enclosures for IT return of a businessman
- Make a chart of exempted capital gains and CII.

References

- ☞ B.B. Lal. Income Tax, Central Sales Tax Law and Practice. Konark Publisher (P) Ltd.
- ☞ Bhagwathi Prasad. Direct Taxes Law and Practice. Wishwa Prakashana.
- ☞ Dinakar Pagare. Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Vinod K. Singhania. Direct Taxes Law and Practice. Taxmann publication.

Course Code: COM176203	Course Title: MANAGEMENT ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To enable the students to understand the analysis and interpretation of financial statements
2. To prepare management reports for decision making.

COURSE CONTENTS		
Unit 1	Introduction to Management Accounting	12 Hours
Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting & management accounting, cost accounting & management accounting. Analysis of Financial Statements - Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems.		
Unit 2	Ratio Analysis	14 Hours
Meaning and definition of accounting ratio and ratio analysis, classifications of ratios, uses & limitations, problems on ratio analysis, preparation of financial statements with the help of accounting ratios.		
Unit 3	Funds Flow Analysis	15 Hours
Meaning and concept of funds, funds flow statements, uses and limitation of funds flow statements, preparation of fund flow statements-statement of changes in working capital, statement of funds from operation, statements of sources & applications of funds, problems.		
Unit 4	Cash Flow Analysis	15Hours
Concept of cash and cash equivalents, meaning and definition of cash flow statement, difference between cash flow statement and fund flow statement, uses of cash flow statement, limitations of cash flow statement, Provisions of Ind AS-7 (old AS 3) ,Procedure for preparation of Cash Flow Statement ,Cash Flow from Operating Activities ,Cash Flow from Investing Activities and Cash Flow from Financing Activities, Preparation of cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).		
Unit 5	Management Reporting	04 Hours
Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.		

Skill Development Activities

- Collection of financial statements of an organization for two years and prepare comparative statements.
- Collect the financial statements of an organization and calculate various accounting ratios.
- Collection of financial statements of an organization for two years and prepare common size statements.
- Draft a management report about a financial performance in an organization.

References

- ☞ M.N.Arora. Management accounting. Himalaya publishing house
- ☞ I.M. Pandey. Management Accounting. Vikas publications.
- ☞ J. Made Gowda. Cost and Management Accounting. Himalaya publishing house
- ☞ Jain and Narang. Cost and Management Accounting. kalyani publishers.
- ☞ Sharma and Shashi Gupta. Management Accounting. Kalyani publishers.
- ☞ S.N.Maheswari. Management accounting. Vikas publications.
- ☞ A. K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books PVT.Ltd

Course Code: COM176204	Course Title: PRINCIPLES OF AUDITING	Credits: 3	Hours: 50
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Objective

To impart knowledge about the principles and methods of auditing and their applications

COURSE CONTENTS		
Unit 1	Introduction to Auditing	10 Hours
Introduction, meaning, definition, objectives, differences between accountancy and auditing, types of audit, advantages of auditing, preparation before commencement of new audit, audit note book, audit working paper, audit program, recent trends in auditing, nature and significance of tax audit, cost audit, management audit.		
Unit 2	Internal Control	10 Hours
Meaning and objectives; Internal Check - Meaning, objectives and fundamental principles, wage payments, cash sales, cash purchases; Internal audit – Meaning, advantage and disadvantages of internal audit, differences between internal check and internal audit.		
Unit 3	Vouching	10 Hours
Meaning, definition, importance, routine checking and vouching, voucher, types of voucher, vouching of receipts - cash sales, receipt from debtors, proceeds of the sale of investments, vouching of payments, cash purchases, payment to creditors, deferred revenue expenditure.		
Unit 4	Verification and Valuation of Assets and Liabilities	10 Hours
Meaning and objectives of verification and valuation, position of an auditor as regards the valuation of assets, verification and valuation of different items - Assets - land & building, plant & machinery, goodwill, investments, stock in trade; Liabilities - bills payable, sundry creditors, contingent liabilities.		
Unit 5	Audit of Limited Companies and Others	07 Hours
Company Auditors – appointment, qualification, powers, duties and liabilities, professional ethics of an auditor; Audit of limited companies - Banking companies, insurance companies; Audit of co-operative societies, audit of educational institutions, Recent amendments on appointment of auditors.		
Unit 6	Audit Report	03 Hours
Audit Report - Types of audit report, form and contents of audit report, distinction between report and certificate, essentials of a good report.		

Skill Development Activities

- Visit an audit firm and write about the procedure followed by them in auditing the books of accounts of a firm
- Record the verification procedure with respect to any one fixed asset
- Collect information about type of audit conducted by any one organization
- Draft an audit programme

References

- ☞ B B. N. Tandon. Principles of Auditing. New Delhi: S. Chand and Co.
- ☞ Dinakar Pagare .Practice of Auditing. New Delhi: Sultan Chand & Sons.
- ☞ Gupta Kamal. Contemporary Auditing. New Delhi: S. Chand and Co.
- ☞ Jagadeesh Prakash. Auditing. New Delhi: Kalyani Publishers.
- ☞ P N Reddy & Appannaiah. Auditing. , Mumbai: Himalaya Publishing House.

- ☞ Pradeep Kumar, Baldev Sachdeva, Jaywant Singh. Auditing Theory and Practice. New Delhi: Kalyani Publishers
- ☞ T.R. Sharma. Auditing Principles and problems. Agra:Sahitya Bhawan

Electives

ACCOUNTING AND TAXATION GROUP

Course Code: COM175A01	Course Title: ADVANCED FINANCIAL ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To obtain the procedure and process involved in preparation accounts for different types of organization
2. To make the students to understand application areas of accounts among various organization

COURSE CONTENTS

Unit 1	Accounts of Banking Companies	14 Hours
Business of banking companies; Some important provisions of banking regulations act of 1949, minimum capital and reserves, restrictions on commission, brokerage, discounts, statutory reserves, cash reserves, books of accounts; Special features of bank accounting: final accounts- income statement, balance sheet, interest on doubtful debts, rebate of bill discounted, acceptance, endorsement and obligations, problems as per new provisions.		
Unit 2	Accounts of Life Insurance Company	13 Hours
Introduction- Meaning of life insurance; Types of Insurance ; Accounting concepts relating to life insurance companies; Preparation of final accounts of insurance companies-Form A-Revenue account, Form A- Balance sheet.		
Unit 3	Accounts of General Insurance Company	10 Hours
Meaning of general insurance, Type of General Insurance, Accounting concepts relating to general insurance companies; Preparation of final accounts of insurance companies- Form B-Revenue account, Form B- Profit and loss account and Form B- Balance sheet. Crop Insurance to be added		
Unit 3	Inflation accounting	13 Hours
Introduction- meaning, definition, importance and need , role , objectives , merits and demerits of Inflation Accounting ,Problems on current purchasing power method (CPP) and current cost accounting method (CCA).		
Unit 5	Investment Accounting	10 Hours
Meaning, nature of investment accounting, investment ledger and different terms used- cum dividends or interest, ex dividend or interest, brokerage and expenses, problems.		

Skill Development Activities

- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company.
- Preparation of financial statement of General Insurance Company

References

- Maheswari, S.N. Advanced Financial Accounting. New Delhi: Vikas Publishing House.
- Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

Course Code: COM175A02	Course Title: Business Taxation	Credits: 4	Hours: 60
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Objectives

- To acquaint the student with the Theoretical and Practical aspects of Assessing Companies.
- To acquaint the student with the Theoretical and Practical aspects of assessing firms.

COURSE CONTENTS		
Unit 1	Introduction to Direct Taxes	05 Hours
Basic framework of direct taxation, principles of direct taxation, appraisal of annual finance act, tax planning and its methods, advance tax rulings.		
Unit 2	Assessment of Partnership Firms	15 Hours
Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) – AMT Provisions - Computation of Total Income and Tax Liability.		
Unit 3	Assessment of Companies-I	15 Hours
Meaning of Company - Types of Companies - Computation Procedure - Salient features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation; MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.		
Unit 4	Assessment of Companies – II	15 Hours
Companies: Computation of total income of companies - Determination of Tax Liability (Problems); deductions under section 80 applicable to companies only. Procedure for Assessment; Deduction of tax at source; Advance Payment of tax; Refunds, Appeals and revision (Theory only).		
Unit 5	Tax Planning	10 Hours
Tax Planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, transfer pricing. (Simple Problems)		

SKILL DEVELOPMENT

- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits
- Illustrate the buying or leasing of an asset.

REFERENCES

- Vinod K. Singhania: Taxman's Direct Tax Laws
- Bhagwati Prasad: Direct Tax Laws and Practice
- B.B. Lal and N. Vashisht: Income Tax, Wealth Tax and Tax Planning
- Manmohan: Direct Taxes with Tax Planning aspects
- Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.

Course Code: COM176A01	Course Title: GOODS AND SERVICES TAX	Credits: 4	Hours: 60
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Objectives

To make the students understand the GST law in India

To make the students understand the calculation of GST for different goods and services.

COURSE CONTENTS		
Unit 1	Introduction to GST	07 Hours
Meaning – Scope – Administration – Levy and Exemptions: Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Time value of supply – Registration: GSTN, Amendment, Cancellation and revocation.		
Unit 2	Calculation of GST and Input Tax Credit	20 Hours
Valuation of Goods and Services Tax – Procedure of Input tax Credit – Input credit for job work – Input credit for services – Recovery of credit. Tax invoice, credit and debit notes. Transfer of Input tax credit.		
Unit 3	Payment of Tax	10 Hours
Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax - Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery.		
Unit 4	Returns	13 Hours
First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and re-claim of input tax credit - Matching, reversal and re-claim of reduction in output tax liability - Final return – Late Fees - Scrutiny of returns.		
Unit 5	Offences and Penalties	10 Hours
Offences and Penalties - Detention of goods and conveyances, and levy of penalty - Confiscation of goods – Prosecution – Appeal and Revision – Advance Rulings.		

The syllabus is framed on the basis of draft law relating to GST and the syllabus will be changed after its amendments

Skill development activities

- Computation of input tax credit.
- Performa of various forms for returns

References

GST Model Drafted by Ministry of Finance Government of India

Course Code: COM176A02	Course Title: ACCOUNTING FOR BUSINESS DECISIONS	Credits: 4	Hours: 60
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Objective

To enable the students to understand business decisions using the accounting information.

COURSE CONTENTS		
Unit 1	Application of Marginal Costing	16 Hours
Profit planning-Meaning, purpose, techniques, stages involved in the installation of profit planning and control, product analysis of profitability of proposal at different level of output, fixation of selling price, make or buy decision, key (limiting) factor, maintaining desired level of profits, selection of suitable product mix, diversification of product, closing down or suspending down activities; Product pricing - own/lease, sell or further process.		
Unit 2	Life Cycle Costing	10 Hours
Meaning, phases in product life cycle costing, characteristics of product life cycle, cost control, experience curve in product life cycle costing, project life cycle costing, optimization of project life cycle cost, problems.		
Unit 3	Standard costing	14 Hours
Material Variances; Labour Variance; Overhead Variances.		
Unit 4	Double Account System (Or) Accounts of Electricity companies	10 Hours
Introduction, Special Features of Double Account System, Double Account System Vs Single Account System, Advantages of double Account System, Disadvantage of double Account System, Final Accounts under double account system		
Unit 5	Hotel Accounting	10 Hours
Meaning, Types of Customer or Guest of a hotel, calculation of room rates , Final Accounts of Hotel Industry		

Skill Development Activities

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions helps in decision making.
- List any 10 industries where Standard Costing is used.

References

- ☞ Maheswari, S.N. Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. Financial Accounting. New Delhi: PHI Learning.
- ☞ Iyengar, S.P. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Gupta, R.L. Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Tulsian. Advanced Accounting. New Delhi: Tata McGraw Hill.

FINANCE ELECTIVES

Course Code: COM175B01	Course Title: ADVANCED FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objective

To familiarize the students with Advanced Financial Management decisions

COURSE CONTENTS		
Unit 1	Capital Budgeting Under Uncertainty	16 Hours
Investment decision and risk analysis- Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis.		
Unit 2	Capital Structure and Valuation	12 Hours
Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax), pecking order theory; (simple problems on net income and net operating income approach only).		
Unit 3	Dividend policy and valuation	10 Hours
Dividend Theories- Walter's model, Gordon's model (Including Problems), MM's hypothesis-with and without tax (theory only).		
Unit 4	Planning and Forecasting Working Capital	12 Hours
Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital including operating cycle method (simple problems only); Cash Management Models- Baumol model for optimum cash balance, Miller-Orr model for optimum cash balance under uncertainty (theory only).		
Unit 5	Mergers and Acquisitions and Corporate Valuation	10 Hours
Meaning of mergers and acquisition, reasons for mergers and acquisitions, types of combinations and forms of mergers; Corporate valuation-valuing basis for takeovers, financial evaluation of a merger, leveraged buyouts, regulation of mergers and takeovers in India (theory only).		

Skill Development Activities

- Evaluate sensitivity analysis of an investment made in any one of project with imaginary figure for 5 year.
- Make a decision tree for a project by using five year imaginary figure
- Make capital structure analysis of different industries
- Prepare an estimated working capital plan for an imaginary company.
- Study the two merged companies' cases and make an analysis on the impact of it.

References

- ☞ Dr. Besent Ray. Corporate management. TMH.
- ☞ E Gardon & K Natarajan. Financial Markets & Services. Himalaya Publishing House
- ☞ I M Pandey. Financial management. vikas publications.
- ☞ P N Varshney & D K Mittal. Indian Financial System. Sulthan Chand & Sons.
- ☞ R P Rustagi. Financial management. Excel books.
- ☞ Weston and Brigham. Essentials of Managerial Finance Pearson.

Course Code: COM175B02	Course Title: RISK MANAGEMENT & INSURANCE	Credits: 4	Hours: 60
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Objectives

1. To expose students to acquire skills in Risk Management.
2. To enable the students to understand various aspects of Life & General Insurance

COURSE CONTENTS

Unit 1	Risk Management	10 Hours
Introduction to risk management-elements of uncertainty peril, hazards; Sources of risk and exposure, pure risk and speculative risk, acceptable and non-acceptable risks, static and dynamic risk, various elements of cost of risk. Risk management process-definition, types and various means of managing risk – limitations of risk management.		
Unit 2	Life Insurance	10 Hours
Introduction to Life Insurance -Principles of Life Insurance -Life insurance products, pensions and annuities -Life insurance underwriting -Need for selection -Factors affecting rate of mortality -Sources of data - Concept of extra mortality -Numerical methods of undertaking -Occupational hazards.		
Unit 3	General Insurance	15Hours
Introduction to General Insurance. Principles of General Insurance. Types of General Insurance -Personal general insurance products (Fire, Personal Liability, Motors, Agricultural insurance, Crop insurance). Terminology, clauses and covers. Risk assessment, underwriting and ratemaking. Product design, development and evaluation. Loss of Provincial control. Marketing of Insurance Products.		
Unit 4	Legal Aspects Of Life Insurance	15 Hours
Legal Aspects of Insurance -Indian contract Act, special features of Insurance contract. Role and Function of IRDA. Claim Management -Claim Settlement -Legal Framework-Third party Administration, Insurance ombudsman -Consumer Protection Act -Re-Insurance in Life Insurance -Retention Limits -Methods of Re-insurance		
Unit 5	Marketing In The Insurance Industry	10 Hours
Creating a marketing strategy for insurance products; Insurance customers and their buying patterns; the marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, the life cycle of insurance products.		

Skill Development Activities

- Preparation of an advertisement copy to Marketing Insurance Products
- Designing brochure for Marketing Insurance Products
- Calculation of policy premium with imaginary figures
- Preparation of list occupational hazards under life insurance

References

- ☞ Gyandendra Kumar, *Handbook of Insurance Laws*, Law Publishers, Allahabad.
- ☞ Brij Nanend Singh, *New Insurance Law*, Universal Law Agency
- ☞ C.A. Williams, M.L. Smith & P.C. Young, *Risk Management and Insurance*, Irwin McGraw Hill.
- ☞ IRDA, Govt. Publications.
- ☞ Principles of Risk Management and Insurance (12th Edition) (Pearson Series in Finance) 12th Edition

Course Code: COM176B 01	Course Title: INTERNATIONAL FINANCIAL MANAGEMENT	Credits: 4	Hours: 50
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Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

COURSE CONTENTS

Unit 1	International Finance-an Overview	12 Hours
Introduction- Definition, features, scope, importance of international finance, issues involved in international business & and finance, methods of payment in international business; International monetary system (meaning & evolution).		
Unit 2	International Financial Institutions & Markets	12 Hours
IMF, World Bank (structural framework, objectives, functions and criticisms) Meaning, Role of Financial markets in International finance, components of international financial markets, instruments of international financial markets, sources of finance in international markets		
Unit 3	Foreign Exchange and Balance of Payments	12Hours
Meaning, definition, features, intermediaries & functions; foreign exchange rate- meaning, types, factors affecting foreign exchange rate, current exchange rate regime - fixed vs. flexible exchange rates; Devaluation and depreciation of rupee; Current and capital account convertibility & its implications. Components of balance of payments- disequilibrium in the balance of payments, methods of correcting disequilibrium.		
Unit 4	Foreign Direct & Portfolio Investments	08 Hours
Recent development in foreign capital flows; Foreign Institutional Investors, regulations governing FII in India; FDI- Growth of FDI, advantages and disadvantages of FDI to host and home country, differences between FDI & FII; Foreign portfolio management- Meaning, objectives, benefits and risks, ADR & GDR.		
Unit 5	FOREX Risk Management	06 Hours
Exchange Risks- Hedging, forward, futures, swaps, options (meaning, types, benefits & drawbacks); Global Financial Crisis (Economic Recession) - Meaning, causes, impact and constructive measures; A brief discussion on recent American and European financial crisis. South East Asian Crisis. Management of Translational Exposure and Transaction Exposure		

Skill Development Activities

- Analysis of Balance of Payment statement from RBI website
- Prepare chart of organization structure of WTO and IMF
- Take any one export oriented industry and analyze their international risk management activities.
- Prepare Chart on different types of derivatives available in Indian market

References

- ☞ Avandhani B.K. International Finance Theory and Practice. Bombay: Himalaya publishing house.
- ☞ M.L. Verma. Foreign Trade & Management in India. Vikas Publishing House Pvt Ltd.
- ☞ Madhu Vij. International Finance. Excel Books.
- ☞ Somanath. International Finance Management. IK International Pvt Ltd.

Course Code: COM176B02	Course Title: PORTFOLIO MANAGEMENT	Credits: 4	Hours: 60
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Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

COURSE CONTENTS

Unit 1	Introduction to Investment Management	10 Hours
Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments; Classification of Investment; Factors Influencing Investment; The Investment Process; Sources or Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences). Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor.		
Unit 2	Investment Opportunities	14 Hours
Non Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund-meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life insurance-types of policies, real estate, precious objects- gold, silver, art objects and antiques.		
Unit 3	Security Analysis	14 Hours
Introduction, Fundamental analysis, Economic analysis, Industry analysis, Company analysis, Technical analysis- Dow theory, Chartism assumptions of technical analysis. Efficient Market Hypothesis (Random Walk Theory) -Introduction, Assumptions, market forms-Weak form, semi-strong form, strong form, Benefits of an efficient market and limitations.		
Unit 4	Modern Portfolio Theory-I	12 Hours
Meaning of Portfolio management- Scope and nature of portfolio management, calculation of return on portfolio and risk on portfolio, traditional and modern portfolio theory- Markowitz theory (Simple Problems).		
Unit 5	Modern Portfolio Theory II	10 Hours
CAPM theory-CML and SML, Sharpe's model (Theory and Simple Problems).		

Skill Development Activities

- Calculate risk and return of selected shares by using excel
- Calculate correlation of selected security and stock index
- Make a study on investment preferences of investors
- Calculate moving average of selected securities by using excel

References

- ☞ Avadhani. Investment analysis and portfolio management. Himalaya Publishing House
- ☞ Kevin. Security Analysis and Portfolio Management. PHI. EEE.
- ☞ Prasanna Chandra. Investment Analysis and Portfolio Management. Mcgraw,Hill.
- ☞ Preeti Singh. Security analysis and portfolio management. Himalaya Publishing House
- ☞ Punithvathy Pandian. Security analysis and portfolio management. Vikas Publications.