

Bachelor of Commerce (Honors)

Syllabus - First Semester

FINANCIAL ACCOUNTING-I

Course Code:COM2151

Credit Units: 03

Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system which processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions.

Course Contents:

Module I: Introduction

Financial Accounting Concepts, importance and scope, Single entry vs Double entry system of as accounting. Journal, Ledger, Trial Balance, Errors and their rectification, Cash Book, Bank reconciliation statement.

Module II: Accounting Standards & IFRS, GAAP

Meaning of Accounting Standards, Types of Accounting Standards, Meaning of IFRS, Types of IFRS, Difference between IFRS & Indian GAAP,

Module III: Depreciation Accounting-(AS 6) & bill of exchange

Depreciation accounting and its methods, Inventory valuation and its methods. Bill of Exchange – Meaning, Parties of Bills of Exchange, Journal Entry in the books of drawer & drawee in different cases, Dishonor of bill & renewal of bill, Insolvency of drawee.

Module IV: Final Account of Sole Proprietor & Incomplete Record

Final accounts – Meaning Preparation of trading, Profitable Loss Account and Balance Sheet with adjustment, Non Profit organization – Meaning, Preparation of receipts and payments, income and expenditure accounts & balance sheet.

Module V: Royalties & Voyage Account

Meaning of Royalties, Short working, Short working recrupt, Journal entry in the books of landlord & lessee, Preparation of Ledger Accounts. Voyage account – Meaning, Preparation of voyage account in case of complete & Incomplete voyage account.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P-Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari, Financial Accounting
- BS Raman, Financial Accounting
- Grewal and Gupta, Advanced Accounting
- Radhaswamy and R.L. Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting

- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang, Financial Accounting
- Sehgal, A and Sehgal, D “Advanced Accounting”, Part – 1, Taxmann Applied services, New Delhi

COMMERCE

Course Code:COM2103

Credit Units: 03

Course Objective:

The subject will provide students with the knowledge to cover wide-ranging aspects of conducting business on the Internet.

Course Contents:

Module I:E-Commerce Concept

Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, limitations of E-Commerce, precaution for secure E-Commerce, proxy services. Concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI, Factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

Module II:Types of E-Commerce

Meaning of B2C, B2B, C2C, P2P. Applications in B2C- E-Banking, E-Trading. E-Auction - Introduction and overview of these concepts. Application of B2B- E-distributor, B2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer to peer business model Introduction and basic concepts.

Module III: E-Marketing

Traditional Marketing V/S E-Marketing, Impact of Ecommerce on markets, Marketing issue in E-Marketing, Promoting your E-Business. Direct marketing, one to one marketing, Marketing Strategies

Module IV: E-Finance

Areas of E-Financing, E-Banking, traditional v/s E-Banking, operations in E-Banking. E-Trading- Stock marketing, trading v/s E-Trading, Importance of E-Trading, Advantages of E-trading, operational aspects of E-Trading.

Module V: E-Payment

Transactions through Internet, Requirements of E-Payment system, Post paid payment system- Credit card solutions, cyber cash Internet cheques. Instant Paid payment system- Debit card, direct debit. Prepaid payment system- Electronic cash, digicash, Netcash, cybercash, smart cards.

Module VI: E-Security

How sites are hacked security on the internet, Firewall, Network & Website Security, Benefits of Internet Firewall.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Computer Today, S. Bansundara
- E-Commerce: The Cutting Edge of Business, Kamblesh Bajaj and Debjani Nag, McGraw Hill
- E-Commerce, S. Jaiswal

READINGS IN MANAGEMENT

Course Code: COM2130

Credit Units: 02

Objectives

The objective of this concentration elective is to inculcate reading habit alongwith value addition to the existing understanding of the subject. The book would be a kind of knowledge enhancer that would envision the student about some current thoughts related to the discipline. The book reading and its critical analysis would help broaden the intellectual horizon of the student. A contemporary and relevant book will be selected by the concerned department.

Guidelines

The student is expected to thoroughly go through the discipline related prescribed book with the objective of critically reviewing each aspect and character of the book. The student is supposed to have a detailed insight into the following:

1. Content
2. Writing style
3. Information/learning
4. Content handling
5. Characters(if any)
6. Thematic Clarity

The report is to be submitted in about 3000 words on A4 size sheets, Font 12pt., Times New Roman, 1.5 spacing. Headings in Font Size16.

Evaluation Scheme

Report on the Book in 3000 words	Written Test
50 marks	50 marks

TERM PAPER

Course Code:COM2131

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.
2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.
3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course Code:COM2132

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks

Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:**(using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.

- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1:Introduction,

Chapter 2: Conceptual Framework / National & International Scenario,

Chapter 3: Analysis & Findings

Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

1) Approval letter from the supervisor (Annexure-IA)

2) Student's declaration (Annexure-IB)

3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code:COM2133

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes:

Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus - Second Semester

FINANCIAL ACCOUNTING-II

Course Code: COM2251

Credit Units: 03

Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system which processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions.

Course Contents:

Module I: Partnership

Admission of a partner: partnership deed, goodwill valuation and treatment. Sacrificing ratio.

Retirement and death of a partner: gaining ratio, goodwill treatment

Dissolution of partnership: revaluation of assets and liabilities. Legal Position, Accounting for simple dissolution,

Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Module II: Branch & Departmental Accounting

Branch & Departmental Accounting – Meaning, Types of Branch, Methods of Recording, Journal Entries in case of dependent branch, ascertainment of profit by debtors method and stock and debtors method. Departmental Account – Meaning, Methods of Recording, Transaction in case of departments

Module III: Consignment and Joint Venture Accounts

(i) **Consignments:** Features, Accounting treatment in the books of the consignor and consignee.

(ii) **Joint Ventures:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Module IV: Hire purchase and Installment Payment System

Hire purchase - Meaning, Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser. Instalment payment system, difference between hire purchase system & instalment payment system - Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari, Financial Accounting
- BS Raman, Financial Accounting
- Grewal and Gupta, Advanced Accounting
- Radhaswamy and R.L. Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting
- P.C. Tulasian, Pearson Editions, Introduction to Accounting
- Jain & Narang, Financial Accounting
- Sehgal, A and Sehgal, D “Advanced Accounting”, Part – 1, Taxmann Applied services, New Delhi

COMPUTER APPLICATIONS IN BUSINESS

Course Code: COM2204

Credit Units: 03

Course Objective:

To provide computer skills and knowledge for commerce students, and to make them complacent with the use of new tools of IT.

Course Contents:

Module I

General features of a Computer. Generation of computers. Personal Computer, Workstation, Mainframe Computer and super Computers. Computer applications – data processing, information processing, Application areas of computer.

Module II

Computer organization. Central processing module. Computer memory- primary memory and secondary memory. Secondary storage devices – magnetic and optical media. Input and output modules. OMR, OCR, MICR, scanner, mouse, Modem.

Module III

Computer hardware and software. Machine language and high level language. Application software. Computer program. Operating system. Computer virus, Antivirus and Computer security, Windows OS and its features.

Computer arithmetic. Binary, octal and hexadecimal number systems. Algorithm and flowcharts. Illustrations. Elements of database and its applications.

Module IV

Introduction to MS office Packages- Ms-Word – Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features.

Introduction to Worksheet- Getting started with excel – Editing Cells and using commands and functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel. Introduction to Power Point Presentation

Module V

Computer Networks & Internet Technology

Introduction to Computer Networks, Networking components, Classification and types of Networks, Network Topologies – Overview with Advantages and Disadvantages, Communication Channels, Client Sever Architecture, LAN concepts.

Introduction to internet intranet and Extranet, Myths about the Internet, Basic concepts of internet, Domain Name Service, Internet Protocols and Addressing, Services of internet, Internet and support Technologies, Censorship and Privacy issues

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Craig Stinson “Running Microsoft Windows-98” – Microsoft press.
- Joshua C. Nossiter. “ Using Excel – 5 for Windows”
- “Working with Word” – Aptech Computer Education
- “Power Point Presentation” – Aptech Computer Education.
- Malhotra, Computer Applications in Business
- Rajaraman V, Analysis and Design of Information System, Prentice Hall of India, New Delhi
- Murdick, RG and Ross, JE Information Systems for Modern Management
- Kanter, J, Management Oriented MIS, Prentice Hall of India
- Bhattacharya SK, Management Planning and Information Systems

INNOVATION&CREATIVITYMANAGEMENT

Course Code: COM2207

Credit Units: 03

Course Objective:

To develop an appreciation for new ideas and out of the box thinking so that students can successfully imbibe the habit of innovative and creative thinking in situations is demanding such an approach.

Course Contents:

Module I:

Innovation Management- Introduction, characteristics, Components, Types, Models of Innovation process, Innovation Environment-Originators of Innovation, Key Drivers of Innovation, Factors influencing innovation, Nurturing innovation in e-business.

Module II:

Organizing for Innovation- Organizational theories and structures, traits of innovative organizations, current trends, factors influencing organizational design and size decisions, Need & Characteristics for creative organization, 7S framework, creativity crushers, fostering innovation climate and culture, The creativity Hit List.

Module III:

Research and Development management- Significance, Prerequisites, Process, Technology development approaches, management of R &D, In source to open source environment, R&D in small industry, Managing Creative employees, significance and challenges of managing creative employees, Traits of a creative person, motivation to creativity, strategies for unblocking creativity, factors influencing group creativity, Promoting group creativity, Left and right thinking, Linear and non-linear thinking process, creative thinking, Tradition vs creative thinking.

Module IV:

Individual creativity techniques- Inner and Directed creativity techniques, Group Creativity Techniques-creativity methods, writing techniques, techniques based on pictures, maps and networks, Product innovation-types of new products, Target markets for Disruptive Innovation, Technology strategies for innovation, new product development, packaging and positioning innovations, beyond product innovation, New product failures.

Module V:

Innovation Diffusion- Concept of diffusion and adaptation, diffusion types, Innovation diffusion theory, Innovation adoption by organizations, Innovation adoption across countries, Marketing strategy and the diffusion process.

Module VI:

Legal aspects of innovation- IPR, Indian Patents Act, trademark, Copyrights, Trade secrets, Towards Innovative Society-Innovation for social development, Spirit of innovation in India, Favourable and Unfavourable factors.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Krishnamacharyulu and Lalitha, *Innovation Management*, Himalaya Publishing House, New Delhi- 2007

References:

- Plsek, *Creativity, Innovation and Quality*, Prentice Hall of India, New Delhi-2003

HUMAN VALUES AND PROFESSIONAL ETHICS

Course Code: COM2208

Credit Units: 03

Course Objective:

The aim of this course is to facilitate the development of a holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of value based living in a natural way. Recognize the need for lifelong learning and have the knowledge and skills that prepare them to identify the Moral issues involved in Management areas and to provide an understanding of the interface between Social, Technological and Natural environments.

Course Contents:

Module I: Human Values

Morals, Values, Types of values, evolution of human values, Ethics – Integrity – Work Ethic – Honesty – Courage –Empathy – Self-Confidence – Character, Challenges at Work place

Module II: Values in Management

Relevance of values in Management, need for values in global change, values for managers, holistic approach for managers in decision making, problems related to stress in corporate management

Module III:

Workplace Rights and Responsibilities: Organizational complaint procedures. Government agencies. Resolving Employee concerns. Limits on acceptable behavior in large corporation.
Work environment: Ethical and legal considerations, Organizational responses to offensive behavior and harassment. Ethics in a Global Context.

Module IV:Industrial Integrity

The epitome of industrial success, Integrity and organization, Exploring learning process of integrity, Consequences of lack of integrity.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text &References:

Text

- R R Gaur, R Sangal, G P Bagaria, 2010, *A Foundation Course in Human Values and Professional Ethics*, Excel Books

References:

- Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
- E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
- A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.
- Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
- PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Purblishers.
- A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
- Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome’s report*, Universe Books.

READINGS IN MANAGEMENT

Course Code: COM2230

Credit Units: 02

Objectives

The objective of this concentration elective is to inculcate reading habit alongwith value addition to the existing understanding of the subject. The book would be a kind of knowledge enhancer that would envision the student about some current thoughts related to the discipline. The book reading and its critical analysis would help broaden the intellectual horizon of the student. A contemporary and relevant book will be selected by the concerned department.

Guidelines

The student is expected to thoroughly go through the discipline related prescribed book with the objective of critically reviewing each aspect and character of the book. The student is supposed to have a detailed insight into the following:

1. Content
2. Writing style
3. Information/learning
4. Content handling
5. Characters(if any)
6. Thematic Clarity

The report is to be submitted in about 3000 words on A4 size sheets, Font 12pt., Times New Roman, 1.5 spacing. Headings in Font Size16.

Evaluation Scheme

Report on the Book in 3000 words	Written Test
50 marks	50 marks

TERM PAPER

Course Code:COM2231

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.
2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.
3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.
4. **Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)**

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course Code:COM2232

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks

Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:**(using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1:Introduction,

Chapter 2: Conceptual Framework / National & International Scenario,

Chapter 3: Analysis & Findings

Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

1) Approval letter from the supervisor (Annexure-IA)

2) Student's declaration (Annexure-IB)

3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2233

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes:

Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop \

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus - Third Semester

CORPORATE ACCOUNTING

Course Code:COM2351

Credit Units: 03

Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents:

Module I- Accounting for Share Capital

Statutory records to be maintained by a company; Accounting for share capital transactions- issue of shares at par, at premium forfeiture and re-issue of shares; buy-back of equity shares; redemption of preference shares - statutory requirements, disclosure in balance sheet; rights issue, bonus shares.

Module II: Accounting For Debentures

Issue & Redemption of debentures - accounting treatment and procedures; conversion of debentures into shares

Module III: Valuation of Goodwill and shares

Good will- Meaning, definition, elements, types and methods of valuation of Goodwill, Methods of share valuation (Equity & preference shares).

Module IV: Amalgamation

Accounting treatment for amalgamation with reference to As-14 (excluding intercompany transactions & holdings), absorption and reconstruction of companies; internal & external reconstruction

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- S.N. Maheswari, Financial Accounting
- Narayanaswamy, Financial Accounting
- SP Iyengar, Advanced Accountancy
- RL Gupta, Advanced Accountancy
- Jain and Narang, Corporate Accounting
- Tulsian, Advanced Accounting

STATISTICAL METHODS IN RESEARCH-I

Course Code: COM2301

Credit Units: 03

Course Objectives:

To provide basic understanding of quantitative tools and their elementary application to business problems.

Course Contents:

Module I- Introduction to Statistics

Basic Concepts, Primary & Secondary data, classification of data, Graphical representation of data, frequency distribution.

Module II- Central Tendency and Dispersion

Measures of central tendency; Mean, Median, Mode, Geometric mean and Harmonic mean; Measures of dispersion; Range, Mean Deviation, Standard Deviation, Coefficient of variation, Quartile Deviation, Skewness and Kurtosis; Difference between these measures and their interpretation.

Module III- Correlation & Regression

Correlation- Concepts and importance, Positive & Negative correlation, Karl-Pearson's coefficient of correlation, Rank correlation coefficient, Spurious correlation, Coefficient of determination.

Regression-Concept, Difference between correlation & regression.

Module IV- Time Series and Index numbers

Time Series- Introduction, components of a time series, Multiplicative and additive models, Semi Average & Moving Average method;

Index Numbers- Concept, price relative, quantity relative, value relative, Laspeyre's, Passche's and Fisher's index numbers, Family Budget method, problems in construction and limitations of index numbers Tests for adequacy of index numbers.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Fundamentals of Applied Statistics, V.K.Kapoor & S.C.Gupta, S. Chand & Sons, New Delhi.
- Theory and Problems of Statistics, M.R. Theory, McGraw-Hill Book, London.

References:

- Essential Mathematics for Economics, J. Black & J.F. Bradley, John Willey and Sons.
- Fundamental Method of Mathematical Economics, Chiang, McGraw-Hill New Delhi.
- Applied General Statistics. F.E. Croxton & D.J. Cowden, Prentice Hall, New Delhi.

CORPORATE LAW

Course Code: COM2302

Credit Units: 03

Course Objective:

To develop an understanding of the regulation of registered companies and to provide thorough understanding of the various provisions of the Indian Company Law

Course Contents:

Module I-

Brief History of Company Law : Definition and Characteristics, Lifting of Corporate Veil, Kinds of Companies, Exemptions and Privileges to Private Companies; Promoters' Liability, Pre- incorporation Contracts, Formation of Company. Memorandum and Articles of Association; Doctrine of Ultra-virus; Doctrine of Indoor Management.

Module II-

Prospectus: Meaning and contents, Deemed Prospectus; Shares and Debentures: Meaning, Types and their Allotment, Reduction of Share Capital, Buy-Back of Shares Borrowing Powers: Debentures-issue, floating and Fixed Charge; Registration of Mortgage and Charges, Disposal of Profits-Dividends, Issue of Bonus Shares.

Module III-

Directors, Managing Directors and Manager: Appointment, Retirement Removal, Duties and Rights, Company Management, Prevention of Mismanagement and Oppressions.

Module IV-

Role and Importance of Corporate Governance. Investigation, Winding up of Companies and Legal Provisions under the Indian Companies Act, 2013

Module V-

Company Secretary : Appointment, Position, Rights, Duties and Liabilities Meeting : Types, Requisites of a Valid Meeting, Members' Meeting : Statutory, Annual General Meeting, Extraordinary General Meeting. Regulatory Powers of SEBI and RBI with reference to Issue of Shares, Listing of Shares and borrowing powers.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice.
- M.C. Bhandari: Guide to Company Law Procedures.
- Tuteja: Company Administration and Meetings.
- S.C. Kuchehal: Company Law and Secretarial Practice.
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.

MERGERS AND ACQUISITIONS

Course Code: COM2305

Credit Units: 03

Course Objective:

The main objective of this course is to familiarize the students with the basic aspects of mergers and acquisitions.

Course Contents:

Module I: Mergers and Acquisitions – Overview

Introduction – Forms of Corporate Restructuring – Expansion – Mergers and Acquisitions – Tender Offers – Joint Ventures – Sell Offs – Spin Offs – Split Offs – Split Ups – Divestitures – Equity Carve outs - Corporate Control – Premium Buy Backs – Standstill Agreements – Anti- Takeover Amendments – Proxy Contests - Changes in Ownership Structures - Share Repurchases – Exchange Offers – Leveraged Buy – out – Going Private – Issue Raised by Restructuring – History of Merger Movements.

Module II: Mergers and Acquisitions

Economic Rationale for Major Types of Mergers - Horizontal Mergers – Vertical Mergers – Conglomerate Mergers - Concentric Mergers.

Module III: Theories of Mergers

Efficiency Theories – Differential Efficiency - Inefficient Management – Operating Synergy – Pure Diversification - Financial Synergy – Strategic Realignment to Changing Environments – Undervaluation – Information and Signaling – Agency Problems and Managerialism - Takeovers as a Solution to Agency Problems

Module IV: Divestment of Public Sector Undertakings and Leveraged Buy-outs

General Economic and Financial Factors illustration of an LBO Takeover Defenses
Anti-Takeover Amendments, Any case study

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- The Complete Guide to Mergers and Acquisitions : Process Tools to Support M & A Integration at Every Level – Timothy J Galpin and Mark Herndon, 2007
- Mergers – What Can Go Wrong and How to Prevent it – Patrick A Gaughan (Wiley Finance)

References:

- Mergers and Acquisitions – Fred Weston
- M & A and Corporate Restructuring - Patrick A Gaughan (Wiley Finance Series)

TERM PAPER

Course Code:COM2331

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. **Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)**

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course Code:COM2332

Credit Units:02

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks

Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:**(using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1:Introduction,

Chapter 2: Conceptual Framework / National & International Scenario,

Chapter 3: Analysis & Findings

Chapter 4: Conclusion and Recommendations.

StepV : The following documents are to be attached with the Final Project Report.

1) Approval letter from the supervisor (Annexure-IA)

2) Student's declaration (Annexure-IB)

3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2333

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes:

Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus - Fourth Semester

FINANCIAL MANAGEMENT

Course Code: COM2451

Credit Units: 03

Course Objective:

To give insight into financial decision making and composition of different securities in the total Capital structure.

Course Contents:

Module I

Nature, Scope & Objectives of Financial Management, Goals of Financial Management, Time value of money, Concept of risk & return (including capital asset pricing model).

Module II

Financing Decisions: Operating & Financial leverage, Capital structure theories; NI, NOI and MM & Traditional Approach, Factors determining capital structure. Concept & measurement of cost of capital, weighed Average cost of capital.

Module III

Capital Budgeting Decisions: Capital budgeting process; estimation of relevant cash flows, Non-discounted & discounted cash flows techniques- pay back, ARR, NPV, IRR, and profitability index;

Module IV

Dividend Decisions – dividend policy – determinants of dividend policy – types of dividend policy – forms of dividend. Different Schools of thought on dividend policy (Gordon, Walter, MM).

Module V

Working Capital Management – meaning – importance of adequate working capital- excess or Inadequate working capital – determinants of working capital requirement – cash management, Receivable management and inventory management – sources of working capital.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- S N Maheshwari, Financial Management.
- Khan and Jain, Financial Management.
- Dorai Raj. S.N, Financial Management.
- Sharma and Sashi Gupta, Financial Management.
- I M Pandey, Financial Management.
- James C Vanhorne, Financial Management.
- Prasanna Chandra, Financial Management.
- PN Reddy & Appanaiah, Financial Management.

AUDITING

Course Code:COM2401

Credit Units: 03

Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with the professional standards and requirements.

Course Contents:

Module I

Introduction to auditing Introduction – meaning - definition – difference between accountancy and auditing – types of audit - advantages of auditing – preparation before commencement of new audit

Module II

Internal check Meaning and objects of internal check – internal control-meaning definition-fundamental Principles-internal check as regards wages, cash sales, cash purchases - internal check in a departmental stores-internal audit – meaning-importance – advantage and disadvantages.

Module III

Verification and valuation of assets and liabilities: Meaning and objectives – position of an auditor as regards to the valuation of assets – verification and valuation of different items – assets –fixed assets - goodwill – stock in trade – investments – liabilities – capital – debentures – bills payable sundry creditors – contingent liabilities –

Module IV

Audit of different organizations drafting of audit program or trading and non-trading organization in a tabular form. Preparation of clean and qualified audit report with special reference to manufacturing and other Companies Audit Report 1975

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- TR Sharma, Auditing.
- BN Tandon, Practical Auditing.
- MS Ramaswamy, Principles and Practice of Auditing.
- Dinakar Pagare, Practice of Auditing.
- Kamal Gupta, Practical Auditing.
- P N Reddy & Appannaiah, Auditing.
- Shekar, Auditing.
- Pradeep Kumar, Auditing.
- Jagadeesh Prakash, Auditing

STATISTICAL METHODS IN RESEARCH-II

Course Code: COM2402

Credit Units: 03

Course Objectives:

To provide basic understanding of quantitative tools and their elementary application to business problems.

Course Contents:

Module I- Probability Theory

Independent, Dependent, Mutually Exclusive, Favourable, Exhaustive & Complementary events, Addition theorem, Conditional Probability, multiplication Theorem, Bayer's Theory.

Module II- Statistical Methods

Random Variable- Continuous & discrete; Discrete distribution- Binomial & Poisson, Bernoulli's trials; Continuous Distribution- Normal distribution, Properties of normal curve, importance & application

Module III- Tests of Hypothesis

Significance test: concepts and applications, acceptance and critical regions, null and alternative hypothesis, judgemental errors, level of significance. Power of a test, z test for testing of mean, proportion and equality of means, t- test, Chi square Test.

Module IV- Decision Tree

Decision Theory: Decision making, under certainty, uncertainty & risk, Bayesian Analysis, Decision tree.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts and References:

Text:

- Fundamentals of Applied Statistics, V.K.Kapoor & S.C.Gupta, S. Chand & Sons, New Delhi.
- Theory and Problems of Statistics, M.R. Theory, McGraw-Hill Book, London.

References:

- Business Statistics, J.K. Sharma, Pearson Education.
- Statistical Methods, S.P.Gupta, S. Chand and Sons, New Delhi.
- Applied General Statistics. F.E. Croxton & D.J. Cowden, Prentice Hall, New Delhi.

INCOME TAX LAW AND PRACTICE

Course Code: COM2403

Credit Units: 03

Course Objective:

To prepare the students with the concepts and theory of income tax accounting and to give a practical exposure to them

Course Contents:

Module-I: Introduction

Brief History of Income Tax, Legal Frame work, Cannons of Taxation – Finance Bill – Scheme of Income Tax. Definition: Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income (including integration of Agricultural Income with Non-Agriculture Income), Revenue and Capital (a) Receipts (b) Expenditure (c) Loss. Residential Status and Incidence of Tax.

Module II : Income from Salary

Income from Salary – Features of Salary Income – Basic Salary – Allowance, Perquisites section 89(1) – Tax Rebate U/S 88 – Problems.

Module III : Income from House Property

Income from House Property – Introduction – Annual value under different situations – deductions– problems.

Module IV : Profits from Business & Profession

Profits & Gains of Business & Profession – Introduction, Basic Principles, Basic Principles, Computation of Taxable profits of Business & Profession, deductions, problems.

Module V : Income from Capital Gains

Income from Capital Gains:- Introduction, Meaning & types of capital assets, Computation of Capital Gains, Problems.

Module VI : Income from Other Sources

Income from Other Sources:- Meaning, examples of income, Computation of income, Problems.

Module VII: Computation of Individual Tax Liability

Deductions from GTI: Rebates and reliefs, Clubbing provisions; set off and carry forward of losses. Assessment of an Individual

Examination Scheme:

Components	A	P	C	CT	EE
Weightage (%)	5	10	5	10	70

A-Attendance; P-Project/Seminar/Quiz/Viva/Home Assignment; C-Case Discussion CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
- B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
- Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
- Gaur & Narang: Income Tax.

BUSINESS INFORMATION AND DATABASE SYSTEM

Course Code: COM2404

Credit Units: 03

Course Objective:

The aim of this course is to introduce the students to the managerial issues relating to information systems, its role in organization and how information technology can be leveraged to provide business value.

Course Contents:

Module I:

MIS need and concepts, characteristics, Typology of MIS, Structure of MIS. Planning for MIS, System Development Methodologies, Conceptual and detailed designs of MIS, System Implementation strategies and process, System Evaluation and Maintenance.

Module II:

Introduction to data base management system- Data versus information, record, file; data dictionary, database administrator, functions and responsibilities, file-oriented system versus databases system.

Module III:

Advanced Concepts in Information Systems: Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Data, Warehousing and Data Mining.

Module IV:

Database system architecture- Introduction, schemas, sub schemas and instances; data base architecture, data independence, mapping, data models, types of database systems.

Module V:

Data base security- Threats and security issues, firewalls and database recovery; techniques of data base security; distributed data base.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Texts:

- James, A. O'Brien, *Introduction to Information Systems*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2005.
- Kenneth C. Laudon and Jane P. Laudon, *Management Information Systems*, Prentice-Hall of India, New Delhi, 9th Edition, 2006.

References:

- Navathe, *Data Base System Concepts* 3rd, McGraw Hill.
- Date, C.J., *An Introduction to Data Base System* 7ed, Addison Wesley.
- Singh, C.S., *Data Base System*, New Age Publications, New Delhi.

TERM PAPER

Course Code: COM2431

Credit Units: 02

Objectives

The objective of this course is to judge the understanding as well as application of the knowledge gained by the students. The aim of the term paper is to provide the students with an opportunity to further enhance their knowledge in a sector of their choice by undertaking a significant practical unit of examining and analyzing various aspects of business management at a level commensurate with the learning outcomes of the various courses taken up them in the ongoing semester.

A term paper is primarily a record of intelligent reading in several sources on a particular subject. The students will choose the topic at the beginning of the session in consultation with the faculty assigned. At least one middle level or senior level person of a company from the chosen sector may be interviewed face to face

Guidelines:

1. The term paper will be related to the contemporary business issue and the topic will be given by the department.

2. The presentation of the term paper is scheduled to be held before the commencement of Semester examinations.

3. The paper will carry 100 marks that will be marked on the basis of understanding and organization of content based on the literature review. The Bibliography shall form an important part of the paper.

4. Examples of a few broad areas for Term Paper (List is indicative, not exhaustive)

- Credit rating
- Risk management
- Subprime meltdown and its after effect with case study from Indian industry
- Corporate frauds
- Micro finance institutions in India
- Carbon Trading
- IFRS
- Celebrity Endorsement in real estate
- Social media marketing
- Green marketing
- Sustainable branding practices
- Relationship management
- CSR
- Balanced Score Card
- Corporate Governance
- Employee retention
- NGOs.

Evaluation Scheme

Organisation and relevance of content	Literature Review	Bibliography	Total
40	40	20	100

PROJECT

Course Code: COM2432

Credit Units:03

Objectives:

The aim of the project is to provide the students with an opportunity to further their intellectual and personal development in the chosen field by undertaking a significant practical unit of activity. The project can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks

Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Chapter 5: Bibliography -- 05 marks

Project Report	Power Point Presentation & Viva
75 marks	25 marks

Components of a Project Report

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Project should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

The Steps of a Project Report

Step I : Selection of the topic for the project by taking following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

StepII : Finalisation of the Topic and preparation of Project Proposal in consultation with the Supervisor.

Step III : Collection of information and data relating to the topic and analysis of the same.

Step IV : Writing the report dividing it into suitable chapters, viz.,

Chapter 1:Introduction,

Chapter 2: Conceptual Framework / National & International Scenario,

Chapter 3: Analysis & Findings

Chapter 4: Conclusion and Recommendations.

Step V : The following documents are to be attached with the Final Project Report.

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Project Work in any Organisation / Institution.

Guidelines for Evaluation:

- Each of the students has to undertake a Project individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Project Report and Viva-Voce Examination may be English. The Project Report must be typed and hard bound.
- Failure to submit the Project Report or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Project Report and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.

WORKSHOP

Course Code: COM2433

Credit Units: 01

Objectives

A workshop is primarily an activity based academic event that is organized to provide the students a one to one and hands on experience on any aspect of their learning. The communication in a workshop has to be necessarily two way. The trainer has to make sure that the aspect covered are practically practiced by the participants. The student will choose the option of workshop from amongst their concentration electives. The evaluation will be done by Board of examiners comprising of the faculties.

Major Themes for Workshop

The workshop may be conducted on any of the following major themes:

Accounting

Finance

Human Resources

Marketing

Economics

Operations

Supply Chain Management

These themes are merely indicative and other recent and relevant topics of study may be included.

Guidelines for Workshop

The procedure for earning credits from workshop consists of the following steps:

1. Relevant study material and references will be provided by the trainer in advance.
2. The participants are expected to explore the topic in advance and take active part in the discussions held
3. Attending and Participating in all activities of the workshop
4. Group Activities have to be undertaken by students as guided by the trainer.
5. Evaluation of workshop activities would be done through test and quiz at the end of the workshop.
6. Submitting a write up of atleast 500 words about the learning outcome from the workshop.

Methodology

The methodology followed at the workshop could be based on any one or more of the following methods:

Case Study

Business Game

Simulation

Group Activity

Role Play

Business Planning

Quiz

Evaluation Scheme:

Attendance	Active Participation	Multiple Choice Questions/ Quiz	Solving the case/ Assignment/ Write up	Total
10	30	30	30	100

Syllabus - Fifth Semester

COST ACCOUNTING

Course Code: COM2551

Credit Units: 03

Course Objective:

To get an expert knowledge in the area of cost management and cost control to enable effective management decisions.

Course Contents:

Module I: Cost Accounting

Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Cost concepts and Classification of Costs – Cost Module – Cost Center, cost object – Preparation of cost sheet

Module II: Material Costing

Issue of materials, Methods of pricing of material issues- LIFO, FIFO- Weighed Average Method, Simple Average Method; Inventory Control- Concept & techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, material losses & their treatment.

Module III: Labour Costing

Control of labour cost – Labour Turn Turnover – Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's differential piece rate systems – Problems.

Module IV: Overhead Costing

Definition, Classification, allocation, apportionment & absorption of overhead, treatment of over & under absorption

Module V: Costing Methods Introduction

Unit Costing, Tender Costing Job Costing – Batch Costing – Contract Costing. Process Costing – principles – distinction between Process and Job – Preparation of process accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By-products.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- N.K. Prasad: Cost Accounting
- Nigam & Sharma: Cost Accounting
- Khanna Pandey & Ahuja: Practical Costing
- M.L. Agarwal: Cost Accounting
- Jain & Narang: Cost Accounting
- S.P. Iyengar: Cost Accounting
- S.N. Maheshwari: Cost Accounting
- Horngren: Cost Accounting: A Managerial Emphasis
- M. N. Arora: Cost Accounting
- Dutta: Cost Accounting

Course code: COM2535

Credit Units:06

Objective:

The basic objective of a Summer Internship is to refine the practical exposure of the corporate functioning. This summer training will provide an opportunity to the students to apply their theoretical understanding while working on the concerned project in the industry. Thus this summer internship programme is an attempt to bridge the gap between theory and practice. This will also enhance the students' intellectual ability and attributes related to data handling, decision making, report writing, oral presentation and imbibing an interdisciplinary approach.

General Guidelines:

Every student of B.Com (Hons.) shall be required to undergo a practical training in an corporate organization approved by the Institute for eight weeks, normally in the Summer Vacation, after the end of the fourth semester examinations. The candidates shall be required to undergo training in the various areas of the organization concerned. The organization may assign a specific project to the candidate, which will be completed by him/her during the period of training. The work done by the candidate during the training period shall be submitted in form of a training report.

The last date for the receipt of training report in the department shall be one month after the date of completion of training, i.e. at the beginning of the fifth semester.

Chapter Scheme

Chapter I: Introduction 20 marks

Chapter II: Conceptual Framework/National/International Scenario 5 marks

Chapter III: Presentation, Analysis and Findings 35 marks

Chapter IV: Conclusion and Recommendations 15 marks

The report has to be type written in font Times New Roman, 12 points, 1.5 line spacing on both sides of the paper, Spiral Bound. The report should comprise of a maximum of 80 to 100 pages and has to be submitted in two copies.

EvaluationScheme:

SIP Report	Power Point Presentation & Viva
75 marks	25 marks

Components of the Report

The outcome of Summer Internship is the Project Report. A project report should have the following components:

- 1) **Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.
- 2) **Acknowledgement:** Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.
- 3) **Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.
- 4) **Body of the Report:** The body of the report should have these four logical divisions
 - a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.
 - b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Project).
 - c) **Presentation of Data, Analysis and Findings:**(using the tools and techniques mentioned in the methodology).
 - d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.
- 5) **Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
- 6) **Annexures:** Questionnaires (if any), relevant reports, etc.

ADVANCED CORPORATE ACCOUNTING

Course Code: COM2503

Credit Units: 04

Course Objectives: This course enables the students to develop advanced and thorough understanding of Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents:

Module I:

Advanced problems on final Accounts of Companies

Module II:

Problems of Amalgamation, (AS-14) and Reconstruction, Aspects Of Corporate Reconstructuring.

Module III:

Consolidated Accounts of Holding and Group Companies.

Module IV:

Preparation of Final Accounts of Banking Companies and Insurance Companies.

Module V:

Preparation of Final Accounts of electricity Companies and Double Account System.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts and References:

Texts:

- Advanced Accounts, Batliboi
- Advanced Accounts, R.R. Gupta

References:

- Advanced Accounts, Shukla & Grewal
- Advanced Accounts, S.N. Maheswari
- Accountancy, W. Pickles
- Advanced Accountancy, R.L. Gupta

CORPORATE TAX LAW AND PRACTICE

Course Code: COM2504

Credit Units: 04

Course Objectives: To prepare the students with the concepts and theory of corporate tax law and practices and to give a practical exposure to them.

Course Contents

Module I

Computation of total income in case of companies including non-residents, Co-operative Society

Module II

Procedure for assessment: Section 139 to 148 (Return of Income) PAN, Assessments, Methods of Accounting, Accounting standards, Time limit for completion of Assessment, Rectification of mistake etc. Special procedure for assessment of search cases.

Module III

Liability in Special Cases: Legal representatives, Representative assesses: provisions applicable to firms, AOP & BOI, executors succession, shipping companies. Recovery of tax in respect of non-resident, persons leaving India, person trying to alienate their property, discontinuation of business & profession

Module IV

Collection and Recovery of tax, TDS, Advance payment of income tax, Interest u/s 234, Refunds and settlement of cases

Module V

Appeals & Revision, Acquisition of Immovable properties, provisions to counter evasion of tax, Penalties, Offences and Prosecutions, Authorized representation and miscellaneous provisions.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Income Tax Act, Taxmann, New Delhi
- Income Tax Rules, Taxmann, New Delhi

References:

- Direct taxes, V.K. Singhania, Taxmann, New Delhi
- Circulars and Notification issued by CBDT

BUSINESS TAXATION

Course Code: COM2505

Credit Units:04

Course Objectives: The aim of this paper is to give a detailed knowledge and exposure to the various business taxes prevailing in the country.

Course Contents:

Module I-

C.S.T.: Constitutional History, Definitions, principle for determining different sales, Registration of Dealer, Rate of Tax.

C.S.T.: Determination of Taxable turn-over, Computation of Tax, Liability, Different forms used under C.S.T.

Module II-

Value Added Tax Act: Definitions, incidence and levy of tax, Computation Registration of Dealer, Exemptions Determination of taxable turn-over, computation of tax liability.

Module III-

C.S.T./V.A.T. : Tax authorities, filling of returns, assessments, payment and recovery of tax, appeal, revision and rectification.

Module IV-

Wealth Tax Act : Definitions, incidence of tax, deemed assets. exempted assets, computation of net wealth, Valuation of assets, assessment, appeals, penalties.

Module V-

Indian Tax System: Central and State Powers of taxation, Distribution of revenue between Centre and State. Finance Commission constitution, functions and recommendations.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Indirect Taxes, V.K. Singhanian, Taxmann , New Delhi
- Central Sales Tax Act 1956

References:

- Bare Act of Value Added tax
 - Central Sales tax Rules
 - An Introduction to Rajasthan and Central Sales Tax Act, B.L.Gupta
- Wealth Tax Rules, Taxmann, New Delhi

Syllabus - Sixth Semester

MANAGEMENT ACCOUNTING

Course Code: COM2651

Credit Units: 03

Course Objective:

To provide the students knowledge about the use of costing data for planning, control and decision making.

Course Contents:

Module I: Management Accounting

Nature & Scope: Meaning and Definition - Objectives of Management Accounting - Management Accounting and Financial Accounting - Management Accounting and Cost Accounting - Utility of Management Accounting - Limitations of Management Accounting - Position of Management Accountant in the Organisation.

Module II: Analysis and Interpretation of Financial Statements - I

Concept of Financial Statements and their Nature - Limitations of Financial Statements - Analysis and Interpretation - Tools - Comparative Financial Statements - Common size Statements - Trend Percentages
Ratio Analysis - Nature and Interpretation - Utility and Limitations of Ratios - Short-term Financial Ratios - Long-term Financial Ratios - Profitability Ratios - Proprietary and Yield Ratios - Turnover Ratios - DUPONT Control Chart

Module III: Cash Flow Analysis & Fund Flow Analysis

Distinction of cash from funds-utility of cash flow statement construction of cash flow statement

Module IV: Responsibility Accounting and Standard Costing

Concept of Responsibility Accounting - Cost Centers and Profit Centers - Contribution by Segments, Standard Costing

Module V: Budgets and Budgetary Control

Concept of Budgets and Budgetary Control - Nature and Objectives of Budgetary Control - Advantages and Limitations of Budgetary Control - Establishing a system of Budgetary Control - Preparation of Sales Budget, Selling and Distribution Cost Budget, Production Budget, Purchase Budget, Cash Budget etc. - Flexible Budgets and Master Budgets

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

- Dr. S.N. Maheswari , Management Accounting
- Sexana, Management Accounting
- Made Gowda, Management Accounting
- Dr. S.N. Goyal and Manmohan, Management Accounting
- B.S. Raman, Management Accounting
- R.S.N. Pillai and Bagavathi, Management Accounting
- Sharma and Gupta, Management Accounting
- J. Batty, Management Accounting
- Foster, Financial Statement Analysis, Pearson.
- PN Reddy & Appanaiah, Essentials of Management Accounting

DISSERTATION

Course Code: COM2637

Credit Units:09

Objectives:

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree. The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

Chapter Scheme and distribution of marks:

Chapter 1: Introduction – 10 marks

Chapter 2: Conceptual Framework/ National/International Scenario – 25 marks

Chapter 3: Presentation, Analysis & Findings -- 25 marks

Chapter 4: Conclusion & Recommendations -- 10 marks

Bibliography: 5 marks

Dissertation	Power Point Presentation & Viva
75 marks	25 marks

The Components of a Dissertation

A Dissertation should have the following components:

1) Cover Page: This should contain the title of the, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the work and name of the University.

2) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

3) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

4) Body of the Report: The body of the report should have these four logical divisions

a) **Introduction:** This will cover the background, rationale/ need / justification, brief review of literature, objectives, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), Limitations of the Study, and Chapter Planning.

b) **Conceptual Framework / National and International Scenario:** (relating to the topic of the Dissertation).

c) **Presentation of Data, Analysis and Findings:** (using the tools and techniques mentioned in the methodology).

d) **Conclusion and Recommendations:** In this section, the concluding observations based on the main findings and suggestions are to be provided.

5) Bibliography or References: This section will include the list of books and articles which have been used in the work, and in writing the report.

6) Annexures: Questionnaires (if any), relevant reports, etc.

(The main text of the Dissertation should normally be in the range of 5000 words. However, there may be annexure in addition to the main text)

Steps of the Dissertation Work

Step I: Selection of the topic should be made keeping the following points into consideration:

- Suitability of the topic.
- Relevance of the topic
- Time available at the disposal.
- Feasibility of data collection within the given time limit.
- Challenges involved in the data collection (time & cost involved in the data collection, possibility of getting responses, etc.)

Step II: Finalisation of the Topic and preparation of Dissertation Proposal in consultation with the Supervisor.

Step III: Collection of information and data relating to the topic and analysis of the same.

Step IV: Writing the report dividing it into suitable chapters, viz.,

Chapter 1: Introduction,
Chapter 2: Conceptual Framework / National & International Scenario,
Chapter 3: Analysis & Findings
Chapter 4: Conclusion and Recommendations.

Step V: The following documents are to be attached with the Dissertation:

- 1) Approval letter from the supervisor (Annexure-IA)
- 2) Student's declaration (Annexure-IB)
- 3) Certificate from the Competent Authority of the Organisation / Institution, if the student undertakes the Dissertation Work in any Organisation / Institution.

Annexures,

References / Bibliography

Guidelines for Evaluation:

- Each of the students has to undertake a topic individually under the supervision of a teacher and to submit the same following the guidelines stated below.
- Language of Dissertation and Viva-Voce Examination has to be English. The Dissertation must be typed and hard bound.
- Failure to submit the Dissertation or failure to appear at the Viva-voce Examination will be treated as "Absent" in the Examination. He /she has to submit the Dissertation and appear at the Viva-Voce Examination in the subsequent years (within the time period as per University Rules).
- No marks will be allotted on the Dissertation unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Dissertation.
- Evaluation of the Dissertation to be done jointly by one internal expert and one external expert with equal weightage, i.e., average marks of the internal and external experts will be allotted to the candidate.
- A candidate has to qualify in the Dissertation separately, obtaining a minimum marks of 40 (Dissertation and Viva-Voce taken together) in paper 3.5.
- Marking Scheme for Dissertation and Viva-Voce Examination:

Cover Page / Title page

**Project Report on
Title of the Project**

XXXXXXXXXXXXXXXXXXXX

**(Submitted for the partial fulfilment for the award of Degree of B.Com. Honours in
Accounting / Taxation/**

To

Amity College of Commerce

Submitted by

Name of the Candidate :.....

Registration No.

Name of the College

College Roll No.

Supervised by

Name of the Supervisor:

Designation

Month & Year of Submission

University Logo and Name

Student's Declaration

I hereby declare that the Project Work with the title (in block letters)

.....
submitted by me for the partial fulfilment of the degree of B.Com. Honours in Accounting & Finance / Marketing / Taxation / Computer Applications in Business is my original work and has not been submitted earlier to any other University /Institution for the fulfilment of the requirement for any course of study.

I also declare that no chapter of this manuscript in whole or in part has been incorporated in this report from any earlier work done by others or by me. However, extracts of any literature which has been used for this report has been duly acknowledged providing details of such literature in the references.

Signature of supervisor:

Signature

Name of the candidate:

Registration No.

Place:

Date:

Examples of a few broad areas for Dissertation (List is indicative, not exhaustive)

- Any topic concerning local economic /entrepreneurial issues / **New Business Proposal**
- IFRS and Indian Accounting Standard – Opportunities & Challenges
- Revised Schedule VI
- Credit Rating
- Risk Management
- Credit Risk Management in Banks: Opportunities & Challenges.
- Subprime Meltdown and its after effect with case study from Indian Industry.
- Corporate Frauds/ White Collar Frauds
- Financial Inclusion
- Micro-finance Institutions in India.
- Carbon Credit
- Direct Tax Code (DTC)
- Goods and Service Tax (GST)
- Role of MSMEs in the Indian Economic Development
- Public Sector Undertakings and Indian Economic Development
- Business & Government
- Corporate Social Responsibilities
- Corporate Governance
- Financial Sector Reforms
- On-line Banking
- NPA Management
- Business Process Outsourcing
- Capital Market
- Environmental Accounting
- Environmental Management
- Financial Statement Analysis
- Performance Analysis
- Working Capital Management
- Cash Management
- Debtors Management

- Inventory Management
- Mergers & Acquisitions
- e-Commerce
- Study on Aviation Sector in India.
- Venture Capital
- Equity Linked Savings Scheme
- Insurance Industry in India
- Analysis of Mutual Funds
- Study of Non-Performing Assets
- Risk and Return Analysis
- Commercialization of Sports in India.
- The Sub-Prime Crisis.
- Rural and Agricultural Banking
- Marketing Strategy of different companies for their different products and Promotional Strategies
- Market Research
- Study on the Market Awareness of Intellectual Property
- Preservation & Storage of Agricultural Products
- Marketing Strategy of Ball/ Gel Pens
- Brand Repositioning
- Customer Relationship Management
- Sales & Distribution Management
- Customer Awareness
- Industrial Marketing Vs. Consumer
- Study of Consumer Behaviour
- “ Is attractive packaging really a necessity or an eyewash?” A study on packaging of some selected companies-
- Consumer Behaviour
- After Sales Service and Customer Satisfaction
- Effectiveness of Advertising
- Direct Marketing & Networking

ADVANCED ACCOUNTS

Course Code: COM2602

Credit Units: 04

Course Objectives:

Course Contents:

Module I-

Valuation of Assets: Inventories, Goodwill, Shares and Business, (AS-26).

Module II-

Investment Accounts: Accounting Standard 13, Accounting for Financial asset and Instrument.

Module III-

Agricultural Farm Accounting, Hotel Accounting, Accounting for inflation.

Module IV-

Fund Based Accounting, Introduction to Government Accounting, Corporate Social Accounting and Environmental Accounting.

Module V-

Value Added Statement, Economic Value Added (EVA) Statement, Human Resource Accounting.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P- Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Texts & References:

Texts:

- Advanced Accounting, Batliboi
- Advanced Accounts, M.C. Shukla & T.S. Grewal
- Advanced Accountancy, R.L.Gupta

References:

- Advanced Accountancy, Jain & Narang
- Advanced Accountancy, H. Chakraborty
- Advanced Accountancy, M.C.K. Nambiar

ADVANCED COST ACCOUNTING

Course Code: COM2603

Credit Units: 04

Course Objectives:

Course Contents:

Module I: Cost Book-Keeping

Non-integrated Accounting system, Accounting Ledgers And Control Accounts, Integrated Accounting, Reconciliation of Cost & Financial Accounts.

Module II: Process Costing

Basic Concept, Joint products and By-products, work-in-progress, (Equivalent production), inter-Process profits, Uniform Costing and inter firm comparisons.

Module III: Activity Based Costing

Problems of Traditional Costing, Cost analysis under ABC, Institution of ABC, Benefits and Weaknesses, Life Cycle Costing; Target Costing.

Module IV: Cost Management System

Total Quality Management, Benchmark, Back-flush Costing, Reengineering, Cost Reduction and value Analysis: Concept and Techniques.

Module V:

Service Costing, Marginal Costing, Standard Costing, Decision Making, Make or buy, Add or Drop, Operate/Shutdown, Sell/Process.

Examination Scheme:

Components	A	P	HA	CTT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- Principles and Practice of Cost Accounting, N. K. Prasad
- Cost Accounting, C.D. Vashisht & V. K. Saxena, Sultan Chand & Sons, New Delhi.

References:

- Principles & Practice of Cost Accounting, Asish K Bhattacharyya, Wheller Publishing, N. Delhi
- Management Accounting, J. Batty
- Advanced Cost Accounting & Cost System, M. Kishore Ravi
- Accounting For Management, Guru Prasad Murthy
- Decisional Phenomena And Management Accountants, Backer and Jacobson

INDIRECT TAXES INCLUDING GST

Course Code: COM2604

Credit Units: 04

Course Objectives: To provide students with adequate theoretical and working knowledge about GST and its practical application in unification of indirect tax system in India. The course intends to make students aware of the latest developments and changes being incorporated in GST at the systemic level and its implications in the process of economic and financial integration.

Course Contents:

Module I-

Origin of GST – Evolution of GST concept, How GST came into existence, GST Laws, Constitutional Perspectives – Cooperative Federalism in economic system, Application of GST in tax sharing – CGST/SGST/IGST, Classification of goods and services in GST assessment, Exemption from Tax, Composition levy.

Module II-

Basic Framework of GST – Unification of indirect tax system, GST Council – composition, objectives, functions and significance, Tax sharing and disbursement mechanism between the Centre and states, Responsibilities of various stakeholders – government, firms, traders, consumers,. Registration, Tax invoice, Returns.

Module III-

Administration of GST – GST Network, Registration, Tax Invoice, Credit & Debit Notes, Electronic way bill for interstate movement of goods, Computation of GST Liability, Input Tax Credit, Concept of times value of supply, Filing of Returns, Payment of Tax, Search, Seizure & arrest, Demand & Recovery, Offences & Penalties.

Module IV-

Safeguard Measures – Anti-profiteering clause, Reverse charge mechanism, Assessment & Audit, Inspection – Concept of HSN and SAC, Advance Ruling, Appeals & Revision, Implications on Tax terrorism, corruption, tax evasion and black money

Module V-

Comparative analysis between GST in India and other countries such as Canada, France, Australia and China, Advantages and Disadvantages.

Examination Scheme:

Components	A	P	HA	CT	EE
Weightage (%)	5	5	5	15	70

A-Attendance; P -Project/Seminar/Quiz/Viva; HA-Home Assignment; CT-Class Test; EE-End Semester Examination

Text & References:

Text:

- GST Council, Government of India, Publications.
- Singh, Awdhesh (2018), *GST Made Simple: A Complete Guide to Goods and Services Tax in India*, Centax Publications.

References:

- Bhattacharjee Govind and Debasis Bhattacharya (2018), *GST and Its Aftermath – Is Consumer Really the King?* SAGE Publications.
- Garg, Rakesh (2016), *Handbook of GST in India: Concepts and Procedures*, Bloomsbury.