

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Innovative Financial Services (Revised and to be implemented from 2018-2019)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting (Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Innovative Financial Services <i>(Revised and to be implemented from 2018-2019)</i>	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC)</i> <i>for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

3. Innovative Financial Services

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
Total		60

SN	Modules/ Units
1	Introduction to Traditional Financial Services
	<p>a) Financial Services:</p> <ul style="list-style-type: none"> • Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework <p>b) Factoring and Forfaiting:</p> <ul style="list-style-type: none"> • Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. <p>c) Bill Discounting:</p> <ul style="list-style-type: none"> • Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.
2	Issue Management and Securitization
	<p>a) Issue Management and Intermediaries:</p> <ul style="list-style-type: none"> • Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue <p>b) Stock Broking:</p> <ul style="list-style-type: none"> • Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading <p>c) Securitization:</p> <ul style="list-style-type: none"> • Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization
3	Financial Services and its Mechanism
	<p>a) Lease and Hire-Purchase:</p> <ul style="list-style-type: none"> • Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. • Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. <p>b) Housing Finance:</p> <ul style="list-style-type: none"> • Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies

SN	Modules/ Units
	c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario
4	Consumer Finance and Credit Rating
	a) Consumer Finance: <ul style="list-style-type: none"> • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance b) Plastic Money: <ul style="list-style-type: none"> • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications c) Credit Rating: <ul style="list-style-type: none"> • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019*

B.Com. (Accounting and Finance) Programme

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Course Structure

S.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03	4	Information Technology in Accountancy - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)			**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)		
1	Foundation Course in Commerce (Financial Market Operations) - III		1	Foundation Course in Management (Introduction to Management) - IV	
2	Foundation Course- Contemporary Issues- III		2	Foundation Course- Contemporary Issues- IV	
3	Foundation Course in NSS - III		3	Foundation Course in NSS – IV	
4	Foundation Course in NCC - III		4	Foundation Course in NCC – IV	
5	Foundation Course in Physical Education - III		5	Foundation Course in Physical Education -IV	

*List of Elective Courses (EC) for Semester III (Any Three)			**List of Elective Courses (EC) for Semester IV (Any Three)		
1	Financial Accounting (Special Accounting Areas) - III		1	Financial Accounting (Special Accounting Areas) - IV	
2	Cost Accounting (Methods of Costing) - II		2	Management Accounting (Introduction to Management Accounting)	
3	Auditing (Techniques of Auditing and Audit Procedures) - II		3	Auditing - III	
4	Taxation - II (Direct Taxes Paper- I)		4	Taxation - III (Direct Taxes- II)	
5	Principles & Practices of Banking		5	Wealth Management	

Note: Course selected in Semester III will continue in Semester IV

B.Com. (Accounting and Finance) Programme
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Course Structure

(To be implemented from Academic Year 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i> <i>*Any three courses from the following list of the courses</i>	
1	Financial Accounting (Special Accounting Areas) - III	03
2	Cost Accounting (Methods of Costing) - II	03
3	Auditing (Techniques of Auditing and Audit Procedures) - II	03
4	Taxation - II (Direct Taxes Paper- I)	03
5	Principles & Practices of Banking	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Information Technology in Accountancy - I	03
2B	<i>*Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) II	03
7	Business Economics II	03
Total Credits		20

<i>*List of Skill Enhancement Courses (SEC)</i> <i>for Semester III (Any One)</i>	
1	Foundation Course in Commerce (Financial Market Operations) - III
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15
2	Piecemeal Distribution of Cash	10
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	10
5	Accounting of Transactions of Foreign Currency	10
Total		60

Sr. No.	Modules / Units
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year
	<p>Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis</p> <p>Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p>
2	Piecemeal Distribution of Cash
	<p>Excess Capital Method only</p> <p>Asset taken over by a partner</p> <p>Treatment of past profits or past losses in the Balance sheet</p> <p>Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual</p> <p>Treatment of secured liabilities</p> <p>Treatment of preferential liabilities like Govt. dues / labour dues etc</p> <p>Excluding: Insolvency of partner and Maximum Loss Method</p>
3	Amalgamation of Firms
	<p>Realization method only</p> <p>Calculation of purchase consideration</p> <p>Journal/ledger accounts of old firms</p> <p>Preparing Balance sheet of new firm</p> <p>Adjustment of goodwill in the new firm</p> <p>Realignment of capitals in the new firm by current accounts / cash or a combination thereof</p> <p>Excluding : Common transactions between the amalgamating firms</p>
4	Conversion / Sale of a Partnership Firm into a Ltd. Company
	<p>Realisation method only</p> <p>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.</p> <p>Preparing Balance sheet of new company</p>
5	Accounting of Transactions of Foreign Currency
	<p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences</p>

Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

Cost Accounting (Methods of Costing) – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
Total		60

Sr. No.	Modules / Units
1	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet
2	Reconciliation of cost and financial accounts
	Practical problems based on reconciliation of cost and Financial accounts
3	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems
4	Process Costing
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

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1. Elective Courses (EC)

**Auditing (Techniques of Auditing and Audit
Procedures) - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
Total		60

Sr. No.	Modules / Units
1	Vouching
1.1	Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	Verification
2.1	Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	Auditing Standards
3.1	Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards
3.2	Understanding of following standards SA 200, SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505.
4	Audit of Companies
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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1. Elective Courses (EC)

Taxation - II (Direct Taxes Paper- I)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
2	Heads of Income	15
3	Deductions under Chapter VI – A	15
4	Computation of Total Income	15
Total		60

Sr. No.	Modules / Units
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income
	<p>Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p>Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p>Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>
2	Heads of Income
	<p>Various Heads of Income</p> <p>Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property : Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business</p> <p>Capital Gains : Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p>
3	Deductions under Chapter VI – A
	<p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments</p> <p>80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent</p> <p>80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>
4	Computation of Total Income
	Computation of Total Income of Individual and HUF with respect to above heads and deductions

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

Principles & Practices of Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Functions of Banks and related issues	20
3	Banking Technology	15
4	Marketing & Services of Banking	10
Total		60

Sr. No.	Modules / Units
1	Indian Financial System
	Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection
2	Functions of Banks and related issues
	Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion
3	Banking Technology
	Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks
4	Marketing & Services of Banking
	Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Computers	10
2	Office Productivity Tools	20
3	Web	10
4	Introduction to Internet and other emerging technologies	10
5	Electronic Commerce	10
Total		60

Sr. No.	Modules / Units
1	Introduction to Computers
	History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies
2	Office Productivity Tools
	MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :– Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
3	Web
	Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimisation
4	Introduction to Internet and other emerging technologies
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
5	Electronic Commerce
	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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2B. Skill Enhancement Courses (SEC)

**Foundation Course in Commerce
(Financial Market Operations) - III**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
Total		45

Sr. No.	Modules / Units
1	An Overview of the Financial System
	Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
2	Financial Markets
	Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India
3	Financial Instruments
	Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others
4	Financial Services
	Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper

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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45

Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	Dealing With Environmental Concerns
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	Science and Technology – I
	<p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	Soft Skills for Effective Interpersonal Communication
	<p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45

Sr. No.	Modules / Units
1	Value System & Gender sensitivity
	UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	Disaster preparedness & Disaster management
	UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	Health, hygiene & Diseases
	UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	Environment & Energy conservation
	UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45

Sr. No.	Modules / Units
1	National Integration & Awareness
	<p>Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity
2	Drill: Foot Drill
	<p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill
3	Adventure Training, Environment Awareness and Conservation
3A	Adventure Training
	<p>Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.
3B	Environment Awareness and Conservation
	<p>Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> • Waste management • Pollution control, water, Air, Noise and Soil
4	Personality Development and Leadership
	<p>Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p><u>Army</u></p> <p>Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p>A. Armed Force</p> <ul style="list-style-type: none"> • Task and Role of Fighting Arms • Modes of Entry to Army • Honors and Awards <p>B. Introduction to Infantry and weapons and equipments</p> <ul style="list-style-type: none"> • Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning • Organization of Infantry Battalion. <p>C. Military history</p> <ul style="list-style-type: none"> • Study of battles of Indo-Pak War 1965,1971 and Kargil • War Movies <p>D. Communication</p> <ul style="list-style-type: none"> • Characteristics of Walkie-Talkies • Basic RT Procedure • Latest trends and Development (Multi Media, Video Conferencing, IT) <p style="text-align: center;">OR</p> <p><u>Navy</u></p> <p>A. Naval orientation and service subjects</p> <ul style="list-style-type: none"> • Organization of Ship- Introduction on Onboard Organization • Naval Customs and Traditions • Mode of Entry into Indian Navy • Branches of the Navy and their functions • Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s <p>B. Ship and Boat Modelling</p> <ul style="list-style-type: none"> • Types of Models • Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC • Care and handling of power-tools used- maintenance and purpose of tools

Sr. No.	Modules / Units
	<p>C. Search and Rescue</p> <ul style="list-style-type: none"> • Role of Indian Coast Guard related to SAR <p>D. Swimming</p> <ul style="list-style-type: none"> • Floating and Breathing Techniques- Precautions while Swimming <p style="text-align: center;">OR</p> <p><u>AIR</u></p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> • Organization Of Air Force • Branches of the IAF. <p>B. Principles of Flight</p> <ul style="list-style-type: none"> • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag <p>C. Airmanship</p> <ul style="list-style-type: none"> • ATC/RT Procedures • Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
Total		45

Sr. No.	Modules / Units
1	Overview of Nutrition
	<ul style="list-style-type: none"> • Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature.
2	Evaluation of Health, Fitness and Wellness
	<ul style="list-style-type: none"> • Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & mis-conceptions of Personal fitness
3	Prevention and Care of Exercise Injuries
	<ul style="list-style-type: none"> • Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries
4	Sports Training
	<ul style="list-style-type: none"> • Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects

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3. Core Courses (CC)

Business Law (Business Regulatory Framework) - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	The Indian Partnership Act - 1932	30
2	Limited Liability Partnership Act - 2008	10
3	Factories Act - 1948	20
Total		60

Sr. No.	Modules / Units
1	The Indian Partnership Act - 1932
	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	Limited Liability Partnership Act – 2008
	a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution
3	Factories Act – 1948
	a) Definitions <ul style="list-style-type: none"> Section 2 (k) – Manufacturing Process, Section 2 (l) – Workers Section 2 (m) – Factory b) Provisions pertaining to <ol style="list-style-type: none"> Health- Section 11 to Section 20 Safety- Section 21 to Section 41 Welfare- Section 42 to Section 49

Note: Relevant Law/ Statute/ Rules in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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3. Core Courses (CC)

Business Economics - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Macroeconomics	10
2	Money, prices and Inflation	10
3	Introduction to Public Finance	10
4	Public revenue, Public Expenditure and Debt	20
5	Fiscal Management and Financial Administration	10
Total		60

Sr. No.	Modules / Units
1	Overview of Macroeconomics
	<p>Macroeconomics: Meaning, Scope and Importance.</p> <p>Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</p> <p>The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</p> <p>Trade Cycles: Features and Phases</p> <p>Classical Macro economics : Say's law of Markets - Features, Implications and Criticism</p>
2	Money, prices and Inflation
	<p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</p> <p>Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</p> <p>Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p>Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p>
3	Introduction to Public Finance
	<p>Meaning and Scope of Public finance.</p> <p>Major fiscal functions : allocation function, distribution function & stabilization function</p> <p>Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p>Relation between Efficiency, Markets and Governments</p> <p>The concept of Public Goods and the role of Government</p>
4	Public revenue, Public Expenditure and Debt
	<p>Sources of Public Revenue : tax and non-tax revenues</p> <p>Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p>Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>Redistributive and Anti – Inflationary nature of taxation and their implications</p> <p>Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</p> <p>Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p>Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>

5	Fiscal Management and Financial Administration
	<p>Fiscal Policy: Meaning, Objectives, constituents and Limitations.</p> <p>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance</p> <p>Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p>Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p>

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	03
2	Management Accounting (Introduction to Management Accounting)	03
3	Auditing - III	03
4	Taxation - III (Direct Taxes- II)	03
5	Wealth Management	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Information Technology in Accountancy - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Company Law) - III	03
7	Research Methodology in Accounting and Finance	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i>	
1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course – Contemporary Issues - IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

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1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies.	15
2	Redemption of Preference Shares	10
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	10
5	Foreign Branch	10
Total		60

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)
2	Redemption of Preference Shares
	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.
3	Redemption of Debentures
	Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)
4	Ascertainment and Treatment of Profit Prior to Incorporation
	Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes
5	Foreign Branch
	Conversion as per AS 11 and incorporation in HO accounts

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1. Elective Courses (EC)

**Management Accounting
(Introduction to Management Accounting)**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	05
2	Analysis and Interpretation of Accounts	10
2	Financial Statement analysis: Ratio analysis	15
3	Cash Flow Analysis	15
4	Working Capital Management	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Management Accounting
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
2	Analysis and Interpretation of Accounts
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)
3	Financial Statement analysis: Ratio analysis
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
4	Cash Flow Analysis
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))
5	Working Capital Management
	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems

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1. Elective Courses (EC)

Auditing - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional Ethics	15
4	Investigation and Due Diligence	15
Total		60

Sr. No.	Modules / Units
1	Audit Report
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	Audit under Computerized Information System Environment
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	Professional Ethics
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct
4	Investigation and Due Diligence
	Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence

Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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1. Elective Courses (EC)

Taxation - III (Direct Taxes- II)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	05
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
Total		60

Sr. No.	Modules/ Units
1	Clubbing of Income - Section 60 to 65
2	Set Off & Carry Forward of Losses
	Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains
3	Computation of Tax liability of Individual & HUF
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax
5	Return of Income – Sec 139
	Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)
6	Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C
	Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax
7	DTAA U/S 90 & 91
8	Tax Planning & Ethics in Taxation – Basic Concepts

Note:

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

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1. Elective Courses (EC)

Wealth Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Wealth Management	10
2	Important Numerical Concepts	20
3	Wealth Management Process	15
4	Operational Aspects of Wealth Management	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Wealth Management
	Definition Wealth management and its evolution Wealth management process and phases Nature and structure of Primary and Secondary capital market Comparison between various options for investing and Risk & return analysis Role of Wealth Manager : Obligation and Responsibilities of wealth manager Qualification , Capital requirement, certification to become investment advisor Code of conduct and ethics in providing financial advice
2	Important Numerical Concepts
	Simple interest, Compound interest, Discounted cash flow and installment calculation Correlation, Standard deviation, covariance & Beta of portfolio Share valuation Bond valuation
3	Wealth Management Process
	Developing a Wealth Management Plan Essentials of a Comprehensive Wealth Plan Analysis of Different financial Products for investment Risk profiling of the client Portfolio construction Modern Portfolio Theory for constructing a portfolio
4	Operational Aspects of wealth management
	Types of investors PAN and KYC process Dematerialization and rematerialization of securities Power of Attorney Account opening Process of Non Resident Documentation of financial advisor

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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business Process	15
2	Computerized accounting system	20
3	Concept of MIS Reports in Computer Environment	15
4	IT and Auditing	10
Total		60

Sr. No.	Modules / Units
1	Business Process
	<p>Introduction, Definition and Meaning of business process</p> <p>Flow of business process for accounting, purchase, sales and finance</p> <p>Classification of business processes</p> <p>Introduction, Definition and Meaning of Business Process Management</p> <p>Principles and practices of Business Process Management</p> <p>Business Process Management life cycle</p> <p>Theories of Business Management Process</p> <p>Implementation of Business process Management – need, key factors and importance</p> <p>Automation of business Processes – benefits, risks, challenges</p> <p>Accounting systems automation</p> <p>IT and Business Process Management</p> <p>Information systems – Meaning, Use of IT in accountancy</p>
2	Computerized accounting system
	<p>Introduction and meaning</p> <p>Uses and Benefits</p> <p>Role</p> <p>Need and requirements of computerized accounting</p> <p>Basic requirements of computerized accounting system</p> <p>Limitations of computerized accounting system</p> <p>Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.</p> <p>Accounting Software</p> <p>Introduction and meaning</p> <p>Advantages of accounting software</p> <p>Uses of Accounting software</p> <p>Various accounting softwares</p> <p>Accounting software TALLY – Accounting and reports</p>
3	Concept of MIS Reports in Computer Environment
	<p>Introduction</p> <p>Concept of MIS</p> <p>Need for MIS</p> <p>Characteristic of MIS</p> <p>Outputs of MIS</p> <p>Role of MIS</p> <p>Guidelines for Developing MIS reports</p> <p>Functional Aspects of the MIS:</p> <p>Problems in MIS</p> <p>Knowledge required for studying MIS</p> <p>MIS and Computer</p>
4	IT and Auditing
	<p>Need and importance of IT in auditing</p> <p>Auditing in IT environment</p>

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2B. Skill Enhancement Courses (SEC)

**Foundation Course in Management
(Introduction to Management) - IV**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Management Concepts	05
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Basic Management Concepts
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
2	Planning
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making
3	Organising
	Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
4	Staffing
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
5	Directing and Controlling
	Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

References

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3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45

Sr. No.	Modules / Units
1	Entrepreneurship Development
	UNIT - I Entrepreneurship development Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development UNIT - II - Cottage Industry Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	Rural Resource Mobilization
	UNIT - I - Rural resource mobilization- A case study of eco-village, eco-tourism, agro-tourism UNIT - II - Micro financing with special reference to self-help groups
3	Ideal village & stake of GOS and NGO
	UNIT - I - Ideal village Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village UNIT - II - Government Organisations(GOs) and Non-Government Organisations (NGOs) The concept and functioning
4	Institutional Social Responsibility and modes of Awareness
	UNIT - I - Institutional Social Responsibilities Concept and functioning- case study of adapted village UNIT - II - Modes of awareness through fine Arts Skills Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters <ul style="list-style-type: none"> • Fire Services & Fire fighting • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. <ul style="list-style-type: none"> • NGOs: Role & Contribution • Drug Abuse & Trafficking • Corruption • Social Evil viz. Dowry/ Female Foeticide/Child Abuse & trafficking etc. • Traffic Control Org. & Anti drunken Driving
2	Health and Hygiene Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. <ul style="list-style-type: none"> • Hygiene and Sanitation (Personal and Food Hygiene) • Basics of Home Nursing & First-Aid in common medical emergencies • Wound & Fractures
3	Drill with Arms Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. <ul style="list-style-type: none"> • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • General Salute, Salami Shastra • Squad Drill • Short/Long tail from the order and vice-versa • Examine Arms
4	Weapon Training Desired outcome: The student shall have basic knowledge of weapons and their use and handling. <ul style="list-style-type: none"> • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Theory of Group and Snap Shooting • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p>Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Map reading</p> <ul style="list-style-type: none"> • Setting a Map, finding North and own position • Map to ground, Ground to Map • Point to Point March <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> • Observation, Camouflage and Concealment • Field Signals • Types of Knots and Lashing <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. Naval Communication</p> <ul style="list-style-type: none"> • Semaphore <ul style="list-style-type: none"> ▪ Phonetic Alphabets ▪ Radio Telephony Procedure ▪ Wearing of National Flag, Ensign and Admiral's Flag. <p>B. Seamanship</p> <ul style="list-style-type: none"> • Anchor work <ul style="list-style-type: none"> ▪ Types of Anchor, Purpose and Holding ground • Boat work <ul style="list-style-type: none"> ▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms ▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools ▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>

Sr. No.	Modules / Units
	<p style="text-align: center;">OR</p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none"> • Fuselage • Main and Tail Plain <p>B. Instruments</p> <ul style="list-style-type: none"> • Introduction to RADAR <p>C. Aero modelling</p> <ul style="list-style-type: none"> • Flying/ Building of Aero models <p>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
Total		45

Sr. No.	Modules / Units
1	Stress Management
	<ul style="list-style-type: none"> • Meaning & concept of Stress • Causes of Stress • Managing Stress • Coping Strategies
2	Awards, Scholarship & Government Schemes
	<ul style="list-style-type: none"> • State & National level Sports Awards • State Sports Policy & Scholarship Schemes • National Sports Policy & Scholarship Schemes • Prominent Sports Personalities
3	Yoga Education
	<ul style="list-style-type: none"> • Differences between Yogic Exercises & non- Yogic exercises • Contribution of Yoga to Sports • Principles of Asanas & Bandha • Misconceptions about Yoga
4	Exercise Scheduling/Prescription
	<ul style="list-style-type: none"> • Daily Routine Prescription. • Understanding Activity level & Calorie requirement. • Adherence & Motivation for exercise. • Impact of Lifestyle on Health

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3. Core Courses (CC)

Business Law (Company Law) - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Definitions	10
2	Incorporation of companies	20
3	Public Offer	10
4	Private Placement	10
5	Share Capital and Debentures	10
Total		60

Sr. No.	Modules / Units
1	Definitions
	Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company
2	Incorporation of companies
	Section 3 to Section 20
3	Public Offer
	Sections 23, 25 to 28, 33, 35, 39
4	Private Placement
	Section 42
5	Share Capital and Debentures
	Sections 43, 46, 47, 52 to 56, 61 to 72

Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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3. Core Courses (CC)

Research Methodology in Accounting and Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Design in Accounting and Finance	15
3	Data Collection and Processing	15
4	Interpretation and Report Writing	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Research
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature
2	Research Design in Accounting and Finance
	Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs
3	Data Collection and Processing
	Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing
4	Interpretation and Report Writing
	Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Financial Accounting - V	04	5	Financial Accounting - VII	04
6	Financial Accounting - VI	04	6	Project Work-II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
Note: Course selected in Semester V will continue in Semester VI			

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Accounting - V	04
6	Financial Accounting - VI	04
Total Credits		20

<i>*List of Elective Courses for Semester V (Any Four)</i>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I

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1. Elective Courses (EC)

1. Cost Accounting – III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15
Total		60

Sr. No.	Modules / Units
1	Uniform Costing and Inter –Firm Comparison
	Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems
2	Integrated System and Non- integrated System of Accounts
	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems
3	Operating Costing
	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service
4	Process Costing – Equivalent units of Production and Inter Process Profit
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems
5	Activity Based Costing System
	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

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1. Elective Courses (EC)

2. Financial Management -II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Strategic Financial Management	05
02	Capital Budgeting – Project Planning & Risk Analysis	15
03	Capital Structure Theories and Dividend Decisions	15
04	Mutual Fund and Bond Valuation	15
05	Credit Management	10
Total		60

Sr. No.	Modules / Units
1	Strategic Financial Management
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
2	Capital Budgeting – Project Planning & Risk Analysis
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
3	Capital Structure Theories and Dividend Decisions
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
4	Mutual Fund and Bond Valuation
	Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
5	Credit Management
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

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1. Elective Courses (EC)

3. Taxation – IV (Indirect Taxes – II)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Indirect Taxation and GST	10
02	Levy and Collection of GST	08
03	Concept of Supply	08
04	Documentation	08
05	Input Tax Credit and Computation of GST	20
06	Registration	06
Total		60

Sr. No.	Modules / Units
1	Introduction to Indirect Taxation and GST
	<p>Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p>Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p>GST Council and GST Network</p> <p>Definitions under CGST Act</p>
2	Levy and Collection of GST
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	Concept of Supply
	<p>Taxable Event Supply</p> <p>Place of Supply</p> <p>Time of Supply</p> <p>Value of Supply</p>
4	Documentation
	Tax Invoices, Credit and Debit notes
5	Input Tax Credit and Computation of GST
	<p>Eligibility and conditions for taking Input Tax Credit</p> <p>Apportionment of credit & Blocked credits</p> <p>Credit in special circumstances</p> <p>Computation of GST under Inter State supplies and Intra State Supplies</p>
6	Registration
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

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1. Elective Courses (EC)

4. International Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
Total		60

Sr. No.	Modules / Units
1	Derivatives – Futures
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
2	Derivatives – Options
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
3	Foreign Exchange Markets and Dealings
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
4	Foreign Exchange Exposure and Risk Management
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

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1. Elective Courses (EC)

5. Financial Analysis and Business Valuation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
Total		60

Sr. No.	Modules / Units
1	Financial Modeling for Project Appraisal
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
2	Financial Analysis
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
3	Growth Analysis and Sustainable Earning
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
4	Basics of Valuation
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
5	Valuation Models
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
6	Valuation of Assets and Liabilities
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities

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1. Elective Courses (EC)

6. Management- II (Management Applications)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
Total		60

Sr. No.	Modules / Units
1	Marketing Management
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics
2	Production Management
	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics
3	Human Resource Management
	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y Case studies based on the above topics
4	Financial Management
	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

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2. Core Courses (CC)

1. Financial Accounting - V

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Underwriting of shares & debentures	08
02	Buy-Back of shares	10
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	10
Total		60

Sr. No.	Modules / Units
1	Underwriting of shares & debentures
	<p>Introduction, Underwriting, Underwriting Commission</p> <p>Provision of Companies Act with respect to Payment of underwriting commission</p> <p>Underwriters, Sub-Underwriters, Brokers and Manager to issues</p> <p>Types of underwriting, Abatement Clause</p> <p>Marked, Unmarked and Firm-underwriting applications,</p> <p>Liability of the underwriters in respect of underwriting contract</p> <p>Practical problems</p>
2	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p> <p>Practical problems</p>
3	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	<p>In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.</p> <p>Practical problems</p>
4	Internal Reconstruction
	<p>Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p> <p>Practical problems</p>
5	Liquidation of Companies
	<p>Meaning of liquidation or winding up</p> <p>Preferential payments</p> <p>Overriding preferential payments</p> <p>Preparation of statement of affairs, deficit / surplus account</p> <p>Liquidator's final statement of account</p> <p>Practical problems</p>

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2. Core Courses (CC)

2. Financial Accounting – VI

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Final Accounts of Banking Company	15
02	Final Accounts of Insurance Company (Excl. Life Insurance)	15
03	Non – Banking Financial Companies	08
04	Valuation of Goodwill and Shares	12
05	Accounting for Limited Liability Partnership	10
Total		60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts.</p> <p>Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.</p> <p>Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets.</p> <p>Capital Adequacy</p> <p>Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance</p> <p>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
3	Non – Banking Financial Companies
	<p>Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement</p>
4	Valuation of Goodwill and Shares
	<p>Valuation of Goodwill</p> <p>Maintainable Profit method, Super Profit Method</p> <p>Capitalization method, Annuity Method</p> <p>Valuation of Shares</p> <p>Intrinsic Value Method, Yield method and Fair Value Method</p>
5	Accounting for Limited Liability Partnership
	<p>Statutory provisions</p> <p>Conversion of partnership business into Limited Liability Partnership</p> <p>Final accounts</p>

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<i>Core Course (CC)</i>	
5	Financial Accounting - VII	04
6	Project Work -II	04
Total Credits		20

**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - IV
02	Financial Management - III
03	Taxation - V (Indirect Taxes- III)
04	Management Control Systems
05	Security Analysis and Portfolio Management
06	Economics Paper – III Indian Economy)

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Programme at Semester VI
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1. Elective Courses (EC)

1. Cost Accounting - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Budgeting and Budgetary Control	15
02	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
03	Managerial Decision Making	15
04	Standard Costing and Variance Analysis	15
Total		60

Sr. No.	Modules / Units
1	Budgeting and Budgetary Control
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>
2	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis
	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>
3	Managerial Decision Making
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>
4	Standard Costing and Variance Analysis
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>

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1. Elective Courses (EC)

2. Financial Management - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Business Valuation	05
02	Mergers and Acquisitions	15
03	Corporate Restructuring and Takeovers	15
04	Lease and Hire Purchase Financing	15
05	Working Capital financing	10
Total		60

Sr. No.	Modules / Units
1	Business Valuation
	<p>Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value</p> <p>Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p>
2	Mergers and Acquisitions
	<p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>
3	Corporate Restructuring and Takeovers
	<p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p>
4	Lease and Hire Purchase Financing
	<p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.</p> <p>Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments.</p> <p>Choice between Leasing and Hire Purchase</p>
5	Working Capital financing
	<p>Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.</p> <p>Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>

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1. Elective Courses (EC)

3. Taxation - Paper V (Indirect Taxes – III)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act - I	12
05	Custom Act - II	12
06	Foreign Trade Policy	12
Total		60

Sr. No.	Modules / Units
1	Payment of Tax and Refunds
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
2	Returns
	Types of Returns and Provisions relating to filing of Returns
3	Accounts, Audit, Assessment and Records
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
4	Custom Act - I
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
5	Custom Act - II
	Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
6	Foreign Trade Policy
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

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1. Elective Courses (EC)

4. Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
Total		60

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction & Process
	<p>Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and factors conducive for investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
2	Portfolio Management – Valuation
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
3	Fundamental Analysis
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages)</p>
4	Technical Analysis
	<p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p>Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>Market Indicators</p> <p>Fundamental Analysis V/s Technical Analysis</p>

Sr. No.	Modules / Units
5	Efficient Market Theory & CAPM
	Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.

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1. Elective Courses (EC)

5. Management Control Systems

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Developments in Management Accounting and Control Systems	08
02	Financial Goal Setting	12
03	Responsibility Centres	15
04	Transfer Pricing	15
05	Inflation Accounting	10
Total		60

Sr. No.	Modules / Units
1	Developments in Management Accounting and Control Systems
	<p>–Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept , Total Quality Management (TQM) and Synchronous Manufacturing.</p> <p>Control in special sectors: Scrap Control, Control of R & D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.</p>
2	Financial Goal Setting
	<p>Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy.</p> <p>Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.</p>
3	Responsibility Centres
	<p>Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre.</p> <p>Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)</p>
4	Transfer Pricing
	<p>Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations</p>
5	Inflation Accounting
	<p>Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.</p>

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1. Elective Courses (EC)

6. Economics Paper – III (Indian Economy)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction Agricultural Sector	15
02	Industrial Sector	15
03	Service Sector and External Sector	15
04	Money and Banking	15
Total		60

Sr. No.	Modules / Units
1	Introduction Agricultural Sector
	<p>Introduction</p> <p>Demographic features- Poverty, Income inequality and Unemployment</p> <p>Urbanization and its effects</p> <p>Agricultural Sector</p> <p>Institutional Structure- Land reforms in India</p> <p>Technological changes in agriculture</p> <p>Agricultural pricing and agricultural finance</p> <p>Agricultural marketing</p> <p>National agricultural policy</p>
2	Industrial Sector
	<p>Growth and pattern of industrialization</p> <p>Industrial Policy of 1991. Public sector enterprises and disinvestment policy</p> <p>Small scale sector- problems and prospects</p>
3	Service Sector and External Sector
	<p>Service Sector</p> <p>Nature and scope of service industry</p> <p>Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry</p> <p>External Sector</p> <p>Structure and directions of Foreign trade</p> <p>India's Balance of payments since 1991</p> <p>FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO</p>
4	Money and Banking
	<p>Money market and its features</p> <p>Monetary policy of RBI</p> <p>Progress of commercial banking in India</p> <p>Development of capital markets</p> <p>SEBI and its functions</p>

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2. Core Courses (EC)

1. Financial Accounting – VII

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Final Account for Electricity Company	15
02	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15
03	Investment Accounting (w.r.t. Accounting Standard - 13)	10
04	Mutual Fund	08
05	Introduction to IFRS and Indian Accounting Standards	12
Total		60

Sr. No.	Modules / Units
1	Final Account for Electricity Company
	<p>Final Accounts as per Double Account System</p> <ul style="list-style-type: none"> • Final Accounts as per Electricity Rules • Receipt & Expenditure on Capital Account • General Balance Sheet • Contingency Reserve <p>Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems</p>
2	Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)
	<p>Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society</p>
3	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.</p>
4	Mutual Fund
	<p>Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.</p>
5	Introduction to IFRS
	<p>Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS</p>