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

w.e.f. AY 2023-24

### COURSE STRUCTURE

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

Learning Outcomes:
At the end of the course, the student will able to Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.


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

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

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

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

Reference Books:
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications.
SEMESTER-I

COURSE 2: BUSINESS ORGANIZATION

Theory Credits: 4 4 hrs/week

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

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


Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,
Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

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

Reference Books:
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson
Learning Objectives
The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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


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


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

Activities:
- Assignment on Subsier Books.
- Group Activates on Problem solving in Depreciation Methods.
Collect and examine the balance sheets of business organizations to study how these are prepared.

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

Reference Books:
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
SEMESTER-II  
COURSE 4: BUSINESS MANAGEMENT

Theory                                                         Credits: 4                                                 4 hrs/week

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

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

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


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


Activities:
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus
• Collecting prospectus of different companies through media
• Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
• Students can participate in a role-play activity for describing the various levels of Management and competencies.
• Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
• Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
• Project work on biography of well known management thinkers and managers of companies.
• Examinations (Scheduled and surprise tests)

Reference Books:
SEMESTER-III

COURSE 5: ADVANCED ACCOUNTING

Theory                         Credits: 4                      4 hrs/week

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

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

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


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

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

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

**Reference Books:**
Learning Objectives:
The objective of this paper is to help students to acquire knowledge and previsions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:
At the end of the course, the student will able to;
Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complicacies and structure and Prepare and File IT returns of individual at his own.


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


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

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

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

Reference Books:
1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation, by Margham Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal - Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications
SEMESTER-III

COURSE 7: BUSINESS LAW

Theory  
Credits: 4  
4 hrs/week

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

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

Unit I: Contract:

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

Unit III: Capacity of the Parties and Contingent Contract:

Unit IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:
Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

Unit V: Cyber Law:

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

**Reference Books:**
2. ND Kapoor, Business Laws, S Chand Publications.
5. Pillai Bhagavathi, Business Law, SChand Publications.
SEMESTER-III

COURSE 8: BANKING THEORY AND PRACTICE

Theory Credits: 4 4 hrs/week

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

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

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


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

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


Activities:
- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
• Talk on latest trends in banking industry
• Online Banking
• Individual and group project reports
• Current Affairs of Banking Sector
• Student Seminars
• Debates
• Group Discussions on problems relating to topics covered by syllabus
• Students can gather the data relating to organizational set up of various banks.
• Group discussion can be conducted on issues relating to banks.
• Examinations (Scheduled and surprise tests)

Reference Books:
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
5. Introduction to Banking : Vijaya Raghavan, Excel books.
Learning Objectives:
This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

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

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

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


Activities:
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
• Collect the annual reports of company and calculate the value of goodwill under different methods
• Power point presentations on types of shares and share capital
• Group Discussions on problems relating to topics covered by syllabus
• Students can gather the data relating to accounting set up of some local firms.
• Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
• Individual project work on identified real time situations with respect to preparation of company final accounts
• On practical aspects dealt with by an Auditor.

**Reference Books:**
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang.,Kalyani Publishers
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,
SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory Credit: 4 4 hrs/week

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

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


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

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


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

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

**Reference Books:**
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
SEMESTER-IV

COURSE 11: AUDITING

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

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

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

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

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

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


Activities:
- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
• Group Discussions
• Draft an audit program.
• Quiz programs on some topics
• Assignments including technical assignments like working with audit companies for observation
• Internship with an audit firm.
• Invited Lectures and presentations on related topics with qualified auditors

Reference Books:
SEMESTER-V

COURSE 12: ADVERTISING AND MEDIA PLANNING

| Theory | Credits: 4 | 4 hrs/week |

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

Learning Outcomes:
At the successful completion of the course students are able to:
Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

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

Standard Council of India (ASCI) - DAGMAR approach


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


Activities:
- Students shall individually choose a local or regional advertising agency, visit, study it’s processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.
• Max marks for Fieldwork/Project work Report: 05.
• Unit tests (IE).
• Survey on existing products advertisements
• Creation of advertising on several products
• Invited Lectures
• Hands on experience with the help of field experts
• Debates, Seminars, Group Discussions, Quiz, etc.
• Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

**Reference Books:**
1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
9. Publications of ASCI
SEMESTER-V

COURSE 12: STOCK MARKETS

| Theory | Credits: 4 | 4 hrs/week |

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

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


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

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

Activities:
- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.
• Assignments (including technical assignments like identifying the investors and their activities in share markets
• Seminars, Conferences, discussions by inviting concerned institutions
• Visits to local Investment Institutions, offices,
• Invited lectures and presentations on related topics by field experts.

Reference Books:
1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
SEMESTER-V

COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Theory Credits: 4 4 hrs/week

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

Course Outcomes:

Learning Outcomes:
On successful completion of this course, the students will be able:
To be aware of the nuances of customer relationship and to analyze the CRM link with the other
aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales
of the company and to make the students aware of the different CRM models in service
industry. To make the students aware and analyze the different issues in CRM.

Unit 1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth,
CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology
components, Difference between CRM and eCRM, features of eCRM.

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

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

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

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

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

Reference Books:
1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts & Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
Learning Objectives:
The objective of this paper is to help students to acquire knowledge on functioning of local Capital markets. To impart skills by involving activities of Share Market analysis.

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


Unit 2: Fundamental Analysis: Based on Company’s Records and Performance-EPS Ratio- Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROID/P Ratio- Intrinsic Value-

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

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

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

Activities:
- Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Charted Accountants and Cost Accountants and Report to the teacher.
- Training of students by a related field expert.
- Assignments (including technical assignments like identifying sources of local financial institutions,
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
- Invited lectures and presentations on related topics by field experts.

**Reference Books:**
SEMESTER-V

COURSE 14: DIGITAL MARKETING

Theory Credits: 4 4 hrs/week

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

Learning Outcomes
Upon successful completion of the course students will be able to;
Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share


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


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

Unit 5: Email marketing:
Activities:

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

Reference Books:
2. Youtility by JayBaer, Published by Gilda MedialL C Portfolio 2013,
5. Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. Web sources suggested by the concerned teacher and college librarian including reading material.
Learning Objectives
The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They are able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes
After completing the course, the student shall be able to:
Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

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

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

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

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

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

Activities:
- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report.
• Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
• Seminars, Conferences, discussions by inviting concerned institutions
• Field Visit
• Invited Lectures and presentations on related topics

**Reference Books:**
1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material
Learning Objectives:
The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

Learning Outcomes
Upon successful completion of the course the student will be able to;
Discuss the reasons for growth of service sector and examine the marketing strategies of Banking Services, insurance and education services. Review conflict handling and customer Responses in services marketing. Describe segmentation strategies in service marketing and Suggest measures to improve services quality and their service delivery.


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


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

Unit 5: Service Development and Quality Improvement:
Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.
Activities:

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

Reference Books:
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. Web sources suggested by the concerned teacher and college librarian including reading material.
SEMESTER-V

COURSE 15: SOFTWARE SOLUTIONS TO ACCOUNTING

Theory Credits: 4 4 hrs/week

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

Course Learning Outcomes
After completing the course, the student shall be able to:
Understand the technical environment of accounting software and highlight the major accounting software in India. Apply basics of accounting software into business firms for accounting transactions. Understand the various versions of Tally and other software and integrate the concept of different accounting software for accounting purpose. Design new approaches for use of accounting software environment.

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


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

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

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

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

**Reference Books:**
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
Semester-VII

Course 16: Accounting for Special Institutions

Theory                                                                 Credits: 4                                                                 4 hrs/week

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

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

Syllabus:

Unit 1: Accounting for Educational Institutions:
Meaning - Books to be maintained - Sources and Expenditure - Annual Statement of Accounts.

Unit 2: Accounting for Hospitals:
Meaning - Types of Hospitals - Sources and Expenditure - Funds - Preparation of Final Accounts.

Unit 3: Accounting for Hotels and Restaurants:
Objectives - Purchases - Sales - Some Special Items Relating to Hotel Business - Apportionment of Common Expenses to various departments.

Unit 4: Farm Accounting:
Objectives - Features - How Transactions are recorded - Usual Heads of expenses and Incomes of some farms.

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

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

**Reference Books:**

2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
5. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
6. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.
SEMESTER-VII

COURSE 16: FINANCIAL INSTITUTIONS AND MARKETS

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Functions of Financial System:
An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

Unit 2: Financial Institutions: Indian Banking System:
An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

Unit 3: International Financial Institutions:
Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.
Unit 4: Capital Market:
Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

Unit 5: Introductory Concepts:

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

Reference Books
1. L.M. Bhole – Financial Market and Institutions
2. M.Y. Khan – Indian Financial System
SEMESTER-VII

COURSE 17: INDIAN ACCOUNTING STANDARDS

Theory                                                        Credits: 4                                                 4 hrs/week

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

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

Syllabus:

Unit 1: Introduction:

Unit 2: Conceptual Framework for preparation and presentation of financial statements:
Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

Unit 3: Accounting Standards-I:

Unit 4: Accounting Standards-II:
Unit 5: Accounting Standards-III:

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

Reference Books:
2. Tulsian’s Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
SEMESTER-VII

COURSE 17: FINANCIAL PLANNING

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Basics of Personal Financial Planning
Definition, Importance and process of financial planning, Concept of time value of money in single and series.

Unit 2: Managing Investment Risk
Types of risks, measurement and management of risks and financial statements. Measuring Investment Returns: Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

Unit 3: Investment Strategies
Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

Unit 4: Retirement Planning

Unit 5: Tax and Estate Planning
Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.
Practical components:

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

Reference Books:

1. Workbook of CPFA of NSE in Indian version is available On the following link: http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf.
SEMESTER-VII

COURSE 18: BANKING AND INSURANCE COMPANY ACCOUNTS

Theory                                  Credits: 4                                  4 hrs/week

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

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

Syllabus:

Unit 1: Fire Insurance Claims I (Loss of stock):
Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):
Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

Unit 3: Accounts of Insurance Companies I:
Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

Unit 4: Accounts of Insurance Companies II:
General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.
Unit 5: Bank Accounts:
Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

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

Reference Books:
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
6. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.
SEMESTER-VII

COURSE 18: FINANCIAL MANAGEMENT

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Introduction:

Unit 2: Investment decision:

Unit 3: Financing decisions:

Unit 4: Dividend decisions:
**Unit 5: Working capital management:**

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

**Reference Books**
SEMESTER-VII

COURSE 19: ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory                                                        Credits: 4                                                 4 hrs/week

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

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

Syllabus:

Unit 1: Fundamentals of accounting:
Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

Unit 2: Financial Reporting:
Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

Unit 3: Companies Act 2013:
Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director’s report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

Unit 4: Accounting for Price level changes:
Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.
Unit 5: Developments in financial reporting:
Value added statements – Advantages and Limitations - Economic Value Added, Shareholders Value Added – uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

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

Reference Books:
2. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
Objectives:

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

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

Syllabus:

Unit 1: Introduction to Fin-tech
Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector

Unit 2: The Technology with Fin-tech
Understanding the associated technology with respect to Cloud, Blockchain &Crypto currencies, RoboAdvisors, Biometrics and IoT.

Unit 3: Fin-tech Trends
Understand the key Fin-tech trends which will disrupt the Financial Sector.

Unit 4: Fin-tech affecting different sectors
Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

Unit 5: Open Banking and Digital Only Banking
Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

Practical Components
• Students should learn the Fin-tech across the world and Fin-tech trends.

• All the students should learn the risk analysis in to open banking and digital only banking, the technologies involved

• Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars

• All the students should make teams should discuss on Fin-tech affecting different sectors..

• Students should analyse the concept of Financial technology.

References:

Website Reference:
Course objectives:
To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

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

Syllabus:

Unit 1: Introduction to Computerized Accounting:
Unit 2: Accounting Software Tally:

Unit 3: Accounting Vouchers:

Unit 4: Accounts with Inventory:

Unit 5: Taxes and Report Generation:

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

Reference Books:
SEMESTER-VII

COURSE 20: INVESTMENT MANAGEMENT

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Investment:

Unit 2: Investment Risk:

Unit 3: Investments:
Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit 4: Time value of Money:
Unit 5: Primary vs. Secondary Market:

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

Reference Books
SEMESTER-VIII

COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Operating costing:
Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

Unit 2: Cost control accounts:

Unit 3: Reconciliation of Cost and Financial Accounts:
Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

Unit 4: Budgetary Control:
Unit 5: Working capital Management:
Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

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

Reference Books:
1. Cost accounting by Jain and Narang, Kalyani Publications
5. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal,
Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications
SEMESTER-VIII

COURSE 21: INTERNATIONAL FINANCIAL SYSTEM

Theory Credits: 4 4 hrs/week

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

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

Syllabus:

Unit 1: Introduction:

Unit 2: Balance of payment:

Unit 3: Foreign Exchange Markets:
Define Foreign exchange markets – its structure – settlement system –exchange rate – Participants, understanding SPOT and forward rates, foreign exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.

Unit 4: Exchange rate discrimination:
Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.
Unit 5: Instruments:

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

Reference Books
1. International Economics: Theory and Policy, Paul Krugman
2. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor
3. International Finance, G.Shailaja, Universities Press
Course objective:
Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective.

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

Syllabus:

Unit 1: Insolvency accounts: Introduction:
Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs.

Unit 2: Royalty Accounts:
Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

Unit 3: Investment accounting:
Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

Unit 4: Branch Accounts:
Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system.
Unit 5: Departmental Accounts:
Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer-
preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

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

Reference Books:
2. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
Course objectives:
To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

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

Syllabus:

Unit 1: Financial Reporting:
Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit 2: Corporate Restructuring:
Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit 3: Consolidated Financial Statements of holding& subsidiary Companies:
Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit 4: Valuation of Shares:

Unit 5: Corporate Financial Accounting:

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

**Reference Books**
5. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers
Course objective:
To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

Learning outcomes:

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

Syllabus:

Unit 1: Professional behaviour:

Unit 2: Performance reporting:
Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

Unit 3: Group accounting:
Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions
Unit 4: The effect of changes in accounting standards:
The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

Unit 5: Measurement of performance:
Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

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

Reference Books

1. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
2. ACCA Advanced Financial Reporting, BPP Learning Media
3. Advanced Financial Reporting, ICAI
5. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall
Course objective:
To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

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

Syllabus:

Unit 1: Introduction to Behavioural Finance:

Unit 2: Utility/ Preference Functions:
Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit 3: Behavioural Factors and Financial Markets:

Unit 4: Behavioural Corporate Finance:
and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

Unit 5: Emotions and Decision:

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

Reference Books
2. Understanding Behavioral Finance by Ackert
5. Handbook of Behavioral Finance – Brian R. Bruce
Course objectives:
This basic objective of the course is to provide strategic cost information and Techniques and their application to ‘efficient and effective’ business decisions.

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

Syllabus:

Unit 1: Introduction to Strategic Cost Management:

Unit 2: Cost Management Systems:

Unit 3: Uniform costing and inter firm comparison:
Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

Unit 4: Responsibility accounting and transfer price:

Unit 5: Contemporary Cost Management:

Practical Components:
- Students should learn the concept of cost drivers so that it helps mostly in problem solving
• All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
• Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
• All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

Reference Books:
Course objective:
To introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation.

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

Syllabus:

Unit 1: Introduction:

Unit 2: Forward Contracts:
Meaning – Classification- Features- Advantages- Disadvantages-Pricing Forwards Contracts - Hedging with Forward Contracts Offsetting the Forward Position

Unit 3: Futures contracts:
Meaning -Nature - Characteristics - Significance - Types- Comparison between Futures and Badla - Mechanics of Futures Contracts- Advantages and Risks of Trading in Futures over Cash-Margin Requirements in Futures Trading- Settlement of Futures Position- Participants in Futures Markets

Unit 4: Options contracts:
Meaning - Historical Uses of Options - Types of Option- Participants in the Options Market – Regulatory Frameworks & Terminology - Options vs. Futures

Unit 5: Financial swaps:
Meaning –Nature-Evolution - Features – Types of swaps: Interest Rate Swaps-currency swaps- Debt Equity Swap- Commodity Swap –Equity Index Swaps

Practical components:

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

Reference Books:
2. Financial Derivatives: S.L. Gupta –PHI publications
SEMESTER-VIII

COURSE 25: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory  Credits: 4  4 hrs/week

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

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

Syllabus:

Unit 1: Management Accounting:

Unit 2: Capital Investment process:

Unit 3: CVP Analysis and Decision making:
Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,
Unit 4: Cost of capital:

Unit 5: Performance Measurement:

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

Reference Books
1. Murphy, Managerial Accounting.
3. Welsch, Budgeting, Profit Planning and Control.
SEMESTER-VIII

COURSE 25: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory Credits: 4 4 hrs/week

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

Learning outcomes:
After completion of the course, the student is able to
- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

Syllabus:

Unit 1: Concept of Investment:

Unit 2: Return and Risk:

Unit 3: Fundamental Analysis of Stocks:
Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.

Unit 4: Technical Analysis:

Unit 5: Elements of Portfolio Management:

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

**Reference Books:**