

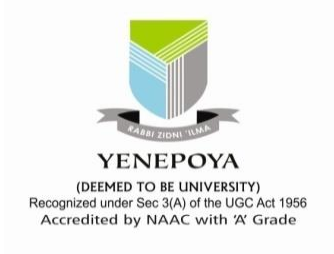
Choice Based Credit System (CBCS)

**The Yenepoya Institute of Arts, Science,
Commerce and Management (YIASCM)
Yenepoya (Deemed to be University)**



B. Com. (Honours) (International Accounting & Finance)

**UNDERGRADUATE PROGRAMME
(Courses effective from Academic Year 2019-20)**



**Office of the Registrar
University Road
Deralakatte, Mangalore – 575 018
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Ref: No. Y/REG/ACA/Notification/2021

08.03.2021

NOTIFICATION

Sub: Addendum to the Bachelor of Commerce (Hons) (B.Com. Honours) Program regulations 2019-20 based on the revisions approved by the Academic Council and Board of Management meetings: Regarding

With reference to the subject cited above the University is pleased to consolidate the various revisions approved by the Academic Council and Board of Management for implementation effective from the academic year indicated in the respective revisions.


REGISTRAR

NOTIFICATION – 34-ACM/2019 dtd. 01.06.2019

Sub: Starting of courses

- (1) BBA (Aviation & Logistics)
- (2) BBA (Aviation, Travel & Tourism)
- (3) B.Com(Honors) (ACCA)
- (4) BCA (Big Data Analytics and Cloud Computing)
- (5) B.Sc. Hospitality Science (Aviation, Travel and Tourism)
- (6) B.Sc. Food Science and Nutrition
- (7) Bachelor of Hotel Management

Ref: Resolution of the Academic Council at its 34th meeting held on
08.02.2019

The Academic Council at its 34th meeting held on 08.02.2019 & subsequently the Board of Management at its 45th meeting have resolved to approve the proposal to start the following courses:-

- (1) BBA (Aviation & Logistics)
- (2) BBA (Aviation, Travel & Tourism)
- (3) B.Com(Honors) (ACCA)
- (4) BCA (Big Data Analytics and Cloud Computing)
- (5) B.Sc. Hospitality Science (Aviation, Travel and Tourism)
- (6) B.Sc. Food Science and Nutrition
- (7) Bachelor of Hotel Management


This notification issued for implementation with effect from the academic year 2019-20.


REGISTRAR

To:

The Principal, YenePoYa Institute of Arts, Science, Commerce & Management

Copy to:

1. Controller of Examinations
 2. File copy
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10/6/2019

YENEPOYA DEEMED TO-BE - UNIVERSITY

B.Com. (Honours) (International Accounting & Finance)

The B.Com (Honours) course has been designed for providing skills and knowledge relevant to any business. The Curriculum framework and content of this course would facilitate students to conveniently pursue career in Accountancy and Finance. With an innovative curriculum design and content the B.Com (Honours) course empowers students to conveniently adapt to an ever changing and dynamic business environment. The course enables students to have good fundamental knowledge of Accounting, Taxation, Law, Financial Reporting, Risk Management, Corporate Governance, Business Ethics, Management Accounting, Auditing, Cost Accounting, and Finance. The highlight of the course lies in the curriculum structure and innovative teaching practices. The teaching of core subjects will be done by experienced practicing professionals from the industry as well as the profession, specialized in the relevant area. This course is challenging and yet very rewarding to students with high career aspirations. Our B.Com (Honours) students have been in high demand with employers for their excellent knowledge, skills and attitude which gives them an edge over their peers from other institutions.

The programme entails a student to complete ACCA along with their B.Com (Honours) degree with the exemption of 6 papers. The student needs to attend 7 external examinations across 3 years; the classes are run on campus through professional trainers from college and from ISDC.

GOALS:

To providing students with the skills, knowledge and values to have successful careers and lead the organisations they work with into the future. The program is designed to provide a competitive edge to the students to solve global business challenges. The curriculum framework and content of this course will facilitate students to conveniently pursue a career in International Finance and Accountancy.

OBJECTIVES:

- To provide greater career opportunity through qualifications that are recognized and recommended around the world.
- It facilitates students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
- To sharpen the students analytical and decision making skills.

ACADEMIC YEAR OF ADOPTING THE SYLLABUS:

This programme will be implemented with effect from the academic year 2019-20 onwards

DURATION OF THE COURSE:

The duration of the course shall be three years. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters, and the third academic year as the fifth and sixth semesters for B. Com (Honours). Students have to clear 7 ACCA papers externally to be ACCA affiliate. ACCA conducts examination in June, September, December and March in a year; student have to write one exam after second semester, two exams after third semester, two exams after fourth semester, one exams after fifth semester and one exam after sixth semester for getting ACCA certification.

ELIGIBILITY FOR ADMISSION:

A candidate who has passed the two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto by University is eligible for admission to these programmes.

SELECTION PROCESS:

Application forms will be available in the official website of Yenepoya University (www.yenepoya.edu.in) and the college office for the applicants. A merit list will be prepared of selected candidates based on the 12th class marks /PUC marks. Reservation of seats will be followed as per the university Bye Laws.

TOTAL INTAKE OF STUDENTS:

150 students will be registered per year for the course.

MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be English

CHOICE BASED CREDIT SYSTEM (CBCS):

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the

Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

Outline of Choice Based Credit System:

1. Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. Elective Course: Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

2.2 Dissertation/Project: An elective course signed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

2.3 Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course: The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

3.1 AE Compulsory Course (AECC): Environmental Science, English Communication/MIL Communication.

3.2 AE Elective Course (AEEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction. Project work/Dissertation is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem.

A **Project/Dissertation work** would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

4. Details of courses under B.Com. (Honours) (International Accounting & Finance) Course
*Credits

Theory+ Practical	Theory + Tutorial	*Credits
I. Core Course (14 Papers)	14X4= 56	14X5=70
Core Course Practical / Tutorial* (14 Papers)	14X2=28	14X1=14
II. Elective Course (8 Papers)		
A.1. Discipline Specific Elective (4 Papers)	4X4=16	4X5=20
A.2. Discipline Specific Elective Practical / Tutorials* (4 Papers)	4 X 2=8	4X1=4
B.1. Generic Elective/ Interdisciplinary (4 Papers)	4X4=16	4X5=20
B.2. Generic Elective Practical / Tutorials* (4 Papers)	4 X 2=8	4X1=4
*Optional Dissertation or project work in place of one Discipline Specific elective paper (6 credits) in 6th Semester		
III. Ability Enhancement Courses		
1. Ability Enhancement Compulsory Courses (AECC) (2 Papers of 4 credits each)	2 X 2=4	2 X 2=4
Environmental Science		
English Communication/MIL		
2. Skill Enhancement Courses (SEC) (Minimum 2, Max. 4) (2 Papers of 4 credits each)	2 X 2=4	2 X 2=4
	Total credit= 140	Total credit= 140

Institute should evolve a system/policy about ECA General Interest/Hobby/Sports/NCC/NSS/related courses on its own.

*wherever there is a practical there will be no tutorial and vice-versa.

5. Co-Curricular and Extra Curricular Activities

A student shall opt for any one of the following activities in the first four semesters offered in the college

A) N.S.S.

B) Sports and Games

C) Other Co-Curricular and Extra-Curricular Activities as prescribed by the university evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the university from time to time.

6. Attendance and Change of Subjects

A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes held including EC & CC.

A candidate who does not satisfy the requirement of attendance even in one subject shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year.

Whenever a change in a subject is permitted the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied by the candidate.

If a candidate represents his/her Institution/University/ Karnataka State/ Nation in Sports/ NSS/ Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days' participation based on the recommendation of the head of the Institution concerned.

7. Teaching Learning Methodology

The instructors will choose the pedagogy according to the course content and its applications from the methods provided below:

Lectures, class discussions, reading assignments, discussion groups. Lecture-demonstration, Student Presentation, Panel discussion by student panels from the class. Student reports by individuals, Student-group reports. Debate (informal) on current issues by students Forums Bulletin boards, Small groups such as task oriented, discussion, Textbook assignment. Reading assignments in journals, monographs, Assignment to outline portions of the textbook, Assignment to outline certain supplementary readings, Debates (formal). Crossword puzzles Maintaining Portfolios / Diaries. Reports on published research studies, Library research on topics or problems. Written book reports by students, Interviews, Audio-tutorial lessons , Open textbook study, committee projects--small groups ,Individual projects , Quiz, Use of dramatization, skits, plays(street plays) ,Student construction of diagrams, charts, or graphs, Making of posters by students , Problem solving or case studies. Use of flip chart board by instructor as aid in teaching, Use of diagrams, tables, graphs, and charts by instructor in teaching. Use of displays by instructor, Use of slides, Use of motion pictures, educational films, videotapes, use of recordings (Ted Talks), role playing, peer teaching. Coaching: special assistance provided for students having difficulty in the course. VIVA, filling out forms (income tax, checks). Visit an "ethnic" locations or commercial establishments or community. On the job training, specialize in other countries and in India, visit to an employment agency, campaigning, volunteering, preparing mock newspaper on specific topic or area, an entrepreneurial activity, and writing reports or project proposals.

8. Examination Structure for written exam

	Marks
Internal Assessment	25
Final Examination	75
Total	100

9. Continuous Internal Assessment (CIA)

Internal Assessment for each course is continuous, and details for each test are notified well in advance. CIA consists of the following

SN	Internal Assessment for 25 marks	Marks
1	One Internal Written examination	15
2	Assignment/Seminars/Viva-voce/ Research Papers Presentation/ Class Interaction/Attitude	10

10. The marks of the internal assessment shall be published on the notice board of the college for information of the students.

11. Registration for Examinations

A candidate shall register for all the papers of a semester when he/she appears for the examination of that semester for the first time.

12. Conduct of Examinations

There shall be examinations at the end of each semester, ordinarily during November/December for odd semesters and during April/May for even semesters, as prescribed in the Scheme of Examinations.

13. **Examination Scheme/Assessment** Question Pattern for the internal exam will be as below

Section A	MCQ & Objective Questions	15 Questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/case studies/essay type questions	2 Questions x 10 marks each	20 Marks
Section C	Analytical Questions/Illustrations/case studies/essay type questions	1 Questions x 15 marks each	15 Marks
Total			50 Marks

14. **Examination Scheme/Assessment** Question Pattern for the end semester exam will be as below

Section A	MCQ & Objective Questions	15 Questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/case studies/essay type questions	3 Questions x 10 marks each	30 Marks
Section C	Analytical Questions/Illustrations/case studies/essay type questions	2 Questions x 15 marks each	30 Marks
Total			75 Marks

Question Paper Pattern for End Semester Examination

Duration: 3Hours

Max. Marks: 75

Section – A

Answer the following questions:

(1x15=15 Marks)

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15

Section – B

Answer any THREE of the following:

(10x3=30 Marks)

- 16
- 17
- 18
- 19
- 20

Section – C

Answer any TWO of the following:

(15x2=30 Marks)

- 21
- 22
- 23
- 24

15. Minimum for a Pass

No candidate shall be declared to have passed the Semester Examination (except in Co-curricular and extracurricular activities) unless he/she obtains not less than 40% marks in the aggregate of written examination and internal assessment put together in each of the subjects. There is no minimum mark in Internal Assessment, but Candidate should get minimum 40% in external examination.

If a candidate fails in any subjects, he/she shall appear for that subject only at any subsequent regular examination, within the maximum 6 years from date of registration prescribed for completing the programme.

16. Re-totaling

All theory examination papers will be evaluated by two examiners (one internal and one external). There will not be any revaluation of the papers. However, the students can apply for re-totaling after submitting the application and necessary fees.

17. With holding of Results

Results will be withheld when a student has not paid his/her dues or there is a case of disciplinary action pending against him/her.

18. Carry Over

A candidate who fails in a lower semester examination may go to the higher semester and take the examination.

19. Classification of Successful Candidates

Grading System for Choice Based Credit System (CBCS) - The College adopts a ten-point grading system.

Conversion of credit(s) into grade(s) the following illustrations could be taken as an example for computing SGPA and CGPA from credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects

20. Grades and Grade Points

Letter Grade	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (above average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

For non-credit courses ‘Satisfactory’ or ‘Unsatisfactory’ shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

21. Illustration of Computation of SGPA and CGPA and Format for Transcripts Honors Course

Course	Credit	Grade Letter	Grade Point	Credit Point (Credit X Grade)	SGPA (Credit Point/Credit)
Semester I					
C-1	06	A	8	48	
C-2	06	B+	7	42	
AECC-1	02	B	6	12	
GE-1	06	B	6	36	
Total	20			138	6.9 (138/20)
Semester II					
C-3	06	B	6	36	
C-4	06	C	5	30	
AECC -2	02	B+	7	14	
GE-2	06	A+	9	54	
Total	20			134	6.7 (134/20)
Semester III					
C-5	06	A+	9	54	
C-6	06	O	10	60	
C-7	06	A	8	48	
SEC -1	02	A	8	16	
GE-3	06	O	10	60	
Total	26			238	9.15 (238/26)
Semester IV					
C-8	06	B	6	36	
C-9	06	A+	9	54	
C-10	06	B	6	36	
SEC -2	02	A+	9	18	

GE-4	06	A	8	48	
Total	26			192	7.38 (192/26)
Semester V					
C-11	06	B	6	36	
C-12	06	B+	7	42	
DSE-1	06	0	10	60	
DSE-2	06	A	8	48	
Total	24			186	7.75 (186/24)
Semester VI					
C-13	06	A+	9	54	
C-14	06	A	8	48	
DSE-3	06	B+	7	42	
DSE-4	06	A	8	48	
Total	24			192	8.0 (192/24)
CGPA					
Grand Total	140			1080	7.71 (1080/144)

Semester 1	Semester 2	Semester 3	Semester 4
Credit 20; SGPA 6.9	Credit 20; SGPA 6.7	Credit 26; SGPA 9.15	Credit 26; SGPA 7.38
Semester 5	Semester 6		
Credit 24; SGPA 7.75	Credit 24; SGPA 8.0		

Thus, CGPA = $(20 \times 6.9 + 20 \times 6.7 + 26 \times 9.15 + 26 \times 7.38 + 24 \times 7.75 + 24 \times 8.0) / 140 = 7.71$

22. Rejection of Results

A candidate may be permitted to reject the result of the whole examination of any semester. Rejection of result paper-wise/subject-wise shall not be permitted. A candidate who has rejected the result shall appear for the immediately following regular examination.

The rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.

Application for rejection along with the payment of the prescribed fee shall be submitted together to the controller of examination of university through the College with the original statement of marks within 30 days from the date of publication of the result.

A candidate who rejects the result is eligible for only class and not for ranking.

23. Transfer of Admission

Transfer of admissions to other university is permissible only on mutual agreement with the other university. A candidate migrating from any other university may be permitted to join III/V Semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Yenepoya University. Conditions for transfer of admission of students of other universities

He/she shall fulfil the attendance requirements as per the Yenepoya University Regulations.

His / Her transfer of admission shall be within the intake permitted to the college.

The candidate who is migrating from other universities is eligible for overall class and not for ranking He/She shall complete the programme as per the regulation governing the maximum duration of completing the programme.

B. Com (Honours) (International Accounting & Finance)

Semester	Course Offered	Course Name	Hours per week			Credit
			Theory	Tutorial	Practical	
I	C1	International Financial Accounting	5	1	0	6
	C2	International Management Accounting	5	1	0	6
	AECC 1	Environmental Studies	2	0	0	2
	GE 1	Management Theory and Practice	5	1	0	6
	Total			17	3	0
II	C3	Performance Management	5	1	0	6
	C4	Financial Reporting	5	1	0	6
	AECC 2	Any ONE of the following a) English b) Hindi c) Kannada	2	0	0	2
	GE 2	Managerial Economics	5	1	0	6
	Total			17	3	0
III	C5	Audit & Assurance	5	1	0	6
	C6	International Financial Management	5	1	0	6
	C7	Strategic Business Reporting (SBR- I)	5	1	0	6
	SEC -1	Computer Application in Business	2	0	0	2
	GE 3	Business Mathematics	5	1	0	6
	Total			22	4	0
	C8	Governance, Risk And Ethics (SBL-I)	5	1	0	6
	C9	Business Strategy &	5	1	0	6

IV		Analysis (SBL-II)				
	C10	Strategic Business Reporting (SBR-II)	5	1	0	6
	SEC 2	E-Commerce	2	0	0	2
	GE 4	Summer Internship Project	5	1	0	6
	Total		22	4	0	26
V	C11	Advanced Performance Management I (APM)	5	1	0	6
	C12	Advanced Financial Management I (AFM)	5	1	0	6
	DSE -1	Any ONE of the following (a) Income Tax (b)Human Resource Management	5	1	0	6
	DSE -2	Any ONE of the following (a) Business Law (b) Marketing Management	5	1	0	6
	Total		20	4	0	24
VI	C13	Advanced Performance Management – II (APM)	5	1	0	6
	C14	Advanced Financial Management- II (AFM)	5	1	0	6
	DSE -3	Any ONE of the following (a) Goods & Services Tax and Customs Duty (b)Principles & Practice of Banking	5	1	0	6
	DSE -4	Any ONE of the following a) Corporate Law b) Business Environment	5	1	0	6
	Total		20	4	0	24

Grand total credits of (I,II,III,IV,V and VI Semester)	118	22	0	140
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THE COURSE CONTENT, INSTRUCTION HRS AND ASSESSMENT DETAILS

Sl. No	Subject Code	Name of the course	Course Type	Credits			
				Theory	Tutorial	Practical	Total credits
SEMESTER I							
1.	BCH 101	C1- International Financial Accounting	Core course	5	1	0	6
2.	BCH102	C2- International Management Accounting	Core course	5	1	0	6
3.	BCH103	AECC 1 - Environmental Studies	Ability enhancement compulsory course	2	0	0	2
4.	BCH104	GE 1- Management Theory and Practice	Generic Elective Course	5	1	0	6
SEMESTER II							
5.	BCH 201	C 3 - Performance Management	Core course	5	1	0	6
6.	BCH202	C 4 - Financial Reporting	Core course	5	1	0	6
7.	BCH203A BCH203B BCH203C	AECC 2 - Any ONE of the following a) English b) Hindi c)Kannada	Ability enhancement compulsory course	2	0	0	2
8.	BCH204	GE 2 - Managerial Economics	Generic Elective Course	5	1	0	6
SEMESTER III							
9.	BCH 301	C 5 - Audit & Assurance	Core course	5	1	0	6
10.	BCH 302	C 6 - International Financial Management	Core course	5	1	0	6
11.	BCH 303	C 7 - Strategic Business Reporting (SBR- I)	Core course	5	1	0	6
12.	BCH 304	SEC 1-Computer Application in Business	Skill Enhancement Course	1	0	1	2

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	BCH 305	GE 3 – Business Mathematics	Generic Elective Course	5	1	0	5
SEMESTER IV							
14.	BCH 401	C 8 - Governance, Risk And Ethics (SBL-I)	Core course	5	1	0	6
15.	BCH 402	C 9 - Business Strategy & Analysis (SBL-II)	Core course	5	1	0	6
16.	BCH 403	C 10 - Strategic Business Reporting (SBR-II)	Core course	5	1	0	6
17.	BCH 404	SEC 2- E-Commerce	Skill Enhancement Course	2	0	0	2
18.	BCH 405	GE 4 - Summer Internship Project	Generic Elective Course	5	1	0	6
SEMESTER V							
19.	BCH 501	C 11 - Advanced Performance Management I (APM)	Core course	5	1	0	6
20.	BCH 502	C 12 - Advanced Financial Management I (AFM)	Core course	5	1	0	6
21.	BCH503A BCH503B	DSE 1- Any ONE of the following: (a) Income Tax (b) Human Resource Management	Discipline Specific Elective Course	5	1	0	6
22.	BCH504A BCH504B	DSE 2- Any ONE of the following: (a) Business Law (b) Marketing Management	Discipline Specific Elective Course	5	1	0	6
VI SEMESTER							
23.	BCH 601	C 13 - Advanced Performance Management – II (APM)	Core course	5	1	0	6
24.	BCH 602	C 14 - Advanced Financial Management- II (AFM)	Core course	5	1	0	6
25.	BCH603A BCH603B	DSE 3- Any ONE of the following: (a) Goods & Services Tax & Customs Duty (b) Principles and Practice of Banking	Discipline Specific Elective Course	5	1	0	6
26.	BCH604A BCH604B	DSE 4- Any ONE of the following: a) Corporate Law b) Business Environment	Discipline Specific Elective Course	5	1	0	6

B. Com (Honours) (International Accounting & Finance)

Semester I:

Semester	Course Offered	Course Name	Hours per week			Credit
			Theory	Tutorial	Practical	
I	C1	International Financial Accounting	5	1	0	6
	C2	International Management Accounting	5	1	0	6
	AECC 1	Environmental Science	2	0	0	2
	GE 1	Management Theory and Practice	5	1	0	6
	Total			17	3	0

C 1 – INTERNATIONAL FINANCIAL ACCOUNTING

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Learning outcome

On successful completion of this paper, candidates should be able to

- Explain the context and purpose of financial Reporting
- Explain the context and purpose of financial
- Define the qualitative characteristics of financial information
- Demonstrate the use of double-entry and accounting systems
- Record transactions and events
- Prepare a trial balance (including identifying and correcting errors)
- Prepare basic financial statements for incorporated and unincorporated entities.
- Prepare simple consolidated financial Statements
- Interpretation of financial statements.

Pedagogy

Combination of lectures, assignments and group discussions

Unit 1: The Context and Purpose of Financial Reporting

9Hrs

The scope and purpose of financial statements for external reporting -Users' and stakeholders' needs - The main elements of financial reports - The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information.

Unit 2: The Use of Double-Entry and Accounting Systems

12hrs

Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals.

Unit 3 Recording Transactions and Events

12hrs

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Sales and purchases - Cash -Inventory -Tangible non-current assets - Depreciation - Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables - Provisions and contingencies - Capital structure and finance costs.

Unit 4 Preparing a Trial Balance

12hrs

Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts.

Unit V: Preparing Basic Financial Statements and Simple Consolidated Financial Statements

12hrs

Statements of financial position - Statements of profit or loss and other comprehensive income - Disclosure notes - 4 Events after the reporting period - Statements of cash flows - Incomplete records- Subsidiaries - Associates.

Unit VI: Interpretation of Financial Statements

8 Hrs

Importance and purpose of analysis of financial statements - Ratios -Analysis of financial statements.

Books for Reference:

- Becker 2018 *ACCA Study Material*, Latest Edition, United Kingdom: Professional Education;
- Kaplan 2018 *ACCA Study Material*, Latest Edition, London: Publishers Ltd;
- BPP 2018 *ACCA Study Material*, Latest Edition, London

C 2 – INTERNATIONAL MANAGEMENT ACCOUNTING

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: To develop knowledge and understanding of management accounting techniques to support management in planning, measuring, controlling and monitoring business performance in a variety of business context.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain the nature, source and purpose of management information
- Explain and apply cost accounting techniques
- Prepare budgets for planning and control
- Compare actual costs with standard costs and analyse any variances
- Explain and apply performance measurements and monitor business performance.

Pedagogy:

Combination of lectures, assignments and group discussions.

Unit I: The Nature, Source and Purpose of Management Information: 5Hrs

Accounting for management -Sources of data - Cost classification - Presenting information.

Unit II: Cost Accounting Techniques. 12Hrs

Accounting for material, labour and overheads -Absorption and marginal costing.

Unit III: Cost Accounting Methods: 8Hrs

Job and batch costing- Process costing- service/operation costing- Alternative cost accounting principles.

Unit IV: Budgeting: 14hrs

Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting Behavioural aspects of budgeting.

Unit V: Standard Costing: 14hrs

Standard costing system -Variance calculations and analysis - Reconciliation of budgeted and actual profit.

Unit VI: Performance Measurement:

12hrs

Performance measurement - overview -Performance measurement - application -Cost reductions and value enhancement - Monitoring performance and reporting.

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP; 2018

AECC 1 - ENVIRONMENTAL STUDIES

L	T	P	C
2	0	0	2

Lectures: 50Hrs

Goal: The goal of environmental education is to develop students to understand a world population that is aware of, and concerned about, the environmental and its associated problems, and which has the knowledge, skills, attitudes, motivations and commitment to work individually and collectively towards solutions of current problems and the prevention of new ones.

Learning outcome:

- To foster clear awareness of, and concern about, economic, social, political and ecological interdependence in urban and rural areas;
- To provide every person with opportunities to acquire the knowledge, values, attitudes, commitment and skills needed to protect and improve the environment;
- To create new patterns of behavior of individuals, groups and society as a whole towards the environment.

Pedagogy: Assignment, Field visit, Seminar, Group discussion

Unit 1: Introduction to environmental studies

2Hrs

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems

6Hrs

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Natural Resources: Renewable and Non-renewable Resources

8Hrs

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation

8Hrs

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution

8Hrs

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.

Unit 6: Environmental Policies & Practices

7Hrs

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment

6Hrs

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Unit 8: Field work

(Equal to 5 Lecture Hrs)

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

- Visit to a local polluted site---Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems---pond, river, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

GE 1 - MANAGEMENT THEORY AND PRACTICE

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Goal: To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- Understand business organisation structure, functions and the role of corporate governance
- Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance
- Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

Pedagogy:

Combination of lectures, assignments and group discussions.

Unit I: The Business Organization, Its Stakeholders and The External Environment: 7Hrs

The purpose and types of business organisation - Stakeholders in business organisations- Political and legal factors affecting business - Macroeconomic factors - Social and demographic factors - Technological factors -Environmental factors - Competitive factors.

Unit II: Business Organization Structure, Functions and Governance:

11Hrs

The formal and informal business organization- Business organisational structure and design
- Organisational culture in business - Committees in business organisations - Governance and social responsibility in business.

Unit III: Accounting And Reporting Systems, Controls and Compliance:

13hrs

The relationship between accounting and other business functions - Accounting and finance functions within business organisations - Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls, authorisation, security of data and compliance within business - Fraud and fraudulent behaviour and their prevention in business, including money laundering.

Unit IV: Leading And Managing Individuals and Team:

13hrs

Leadership, management and supervision - Recruitment and selection of employees - Individual and group behaviour in business organisations -Team formation, development and management - Motivating individuals and groups - Learning and training at work -Review and appraisal of individual performance.

Unit V: Personal Effectiveness and Communication:

11hrs

Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral- Communicating in business.

Unit VI: Professional Ethics in Accounting and Business:

10hrs

Fundamental principles of ethical behaviour - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

Books for Reference:

- L M Prasad , *Principles of Management*, New Delhi: Sulthan Chand & Sons; 2015

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

SEMESTER - II

Semester	Course Offered	Course Name	Hours per week			Credit
			Theory	Tutorial	Practical	
II	C3	Performance Management	5	1	0	6
	C4	Financial Reporting	5	1	0	6
	AECC 2	English Hindi Kannada	2	0	0	2
	GE 2	Managerial Economics	5	1	0	6
	Total			17	3	0

C 3 – PERFORMANCE MANAGEMENT

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: To develop knowledge and skills in the application of management accounting techniques and approaches for planning, measuring, controlling, monitoring and evaluation of business performance.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain and apply cost accounting techniques.
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- Identify and apply appropriate budgeting techniques and methods for planning and control.
- Use standard costing systems to measure and control business performance and to identify remedial action.
- Identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisional businesses and the importance of allowing for external aspects.

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I: Specialist Cost and Management Accounting Techniques:

9hrs

Activity - Based costing - Target costing - Life-cycle costing –Throughput accounting environmental accounting.

Unit II: Decision-Making Techniques:

9hrs

Relevant cost analysis - Cost volume analysis- Limiting factors.

Unit III: Decision - Making Technique – Pricing:

9hrs

Pricing decisions - Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision making.

Unit IV: Budgeting and Control:

13hrs

Budgetary systems - Types of budget - Quantitative analysis in budgeting - Standard costing.

Unit V: Variance Analysis

11hrs

Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances - Performance analysis and Behavioural aspects.

Unit VI: Performance Measurement and Control

12hrs

Performance management information systems - Sources of management information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioural aspects.

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C 4 – FINANCIAL REPORTING

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Learning outcome:

On successful completion of this paper candidates should be able to:

- Discuss and apply a conceptual and regulatory framework for financial reporting
- Account for transactions in accordance with International accounting standards
- Analyze and interpret financial statements.
- Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I: The Conceptual and Regulatory Framework for Financial Reporting:

8hrs

The need for a conceptual framework and the characteristics of useful information -
Recognition and measurement - Specialised, not-for-profit, and public sector entities -
Regulatory framework - The concepts and principles of groups and consolidated financial statements.

Unit II: Accounting for Transactions in Financial Statements for Assets:

11hrs

Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets.

Unit III: Accounting for transactions in financial statements:

10hrs

Financial instruments - Leasing - Provisions and events after the reporting period

Unit IV: Accounting for other transactions in financial statements:

12hrs

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Taxation - Reporting financial performance - Revenue - Government grants- Foreign
currency transaction.

Unit V: Analysing and interpreting financial statements:

12hrs

Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques specialized, not-for-profit, and public sector entities.

Unit VI: Preparation of financial statements:

12hrs

Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate.

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

AECC 2 - ENGLISH COMMUNICATION

L	T	P	C
2	0	0	2

Goals: The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

Learning outcomes:

- Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note-taking etc.
- While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.
- The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Unit 1: Introduction: Theory of Communication, Types and modes of Communication

Unit 2: Language of Communication: Verbal and Non-verbal

(Spoken and Written)

Personal, Social and Business

Barriers and Strategies

Intra-personal, Inter-personal and Group communication

Unit	3:	Speaking	Skills:
		Monologue	
		Dialogue	
		Group Discussion	
		Effective Communication/ Mis- Communication	
		Interview	
		Public Speech	

Unit 4: Reading and Understanding Close Reading Comprehension

Summary Paraphrasing Analysis and Interpretation

Translation (from Indian language to English and vice-versa) Literary/Knowledge
Texts

Unit 5: Writing Skills Documenting Report Writing Making notes Letter writing

Recommended Readings:

- *Fluency in English - Part II*, Oxford University Press, 2006.
- *Business English*, Pearson, 2008.
- *Language, Literature and Creativity*, Orient Blackswan, 2013.
- *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra,
DrRanjanaKaul,DrBratiBiswas

AECC 2 – KANNADA

(Total hours 30)

Unit – 1	-	Kannada letters Kannada Alphabet, Swaragalu, Vyanjanagalu	–	Author K. Damodaralthala, Nava Karnataka Publisher
Unit – 2	-	Technical Terms Business related words	–	Kannada Shabdha sampatthu, Saathena halli Mallikarjuna, Tanu Manu Prakashana
Unit – 3	-	Business letters Types of formal letters, Job application	–	Kannada Vyakarana Author Subha, Mesars T. NarayanaAyyangar
Unit – 4	-	Administrative Kannada Memos, Report writing	–	Kannada ShabdhaSampatthu, SaathenahalliMallikarjuna, Tanu Manu Prakashana
Unit – 5	-	Communicative Kannada Basic Managerial speaking skills, Listening skills	–	SiddarthaMargadarshi

Teaching Learning Methodology

Instructional methods and teaching methodology will be diverse and have a combination of lectures, active problem solving, demonstrations, group discussions and field visits.

The exhaustive list of methodologies is listed in point no.7. The instructor would provide a scheme of work that details specific teaching and learning strategies for each unit of the course.

GE 2 - MANAGERIAL ECONOMICS

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: To enable the students to use micro economic principles and quantitative tools to making sound managerial decisions. And to present business topics using graphs, equations and numerical insight

Learning Outcome:

- Develop the conceptual foundations and analytical methods used in micro economics
- Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium.

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I-Introduction to Managerial Economics:

8Hrs

Meaning, nature and scope of managerial economics- Basic Economics tools in Managerial Economics -Role and Responsibility of managerial Economist- Importance of Managerial Economics.

Unit II-Theory of Consumption:

13Hrs

Utility-Meaning & feature, Cardinal approach- law of diminishing Marginal utility-Law of demand-Determinants of demand- movement vs shift in demand curve, Elasticity of demand. Ordinal utility- Indifference curve- Properties of Indifference curve – Budget line, consumers equilibrium, Income and substitution effect.

Unit III-Theory of Production and Cost:

13Hrs

Meaning of production- Production function; supply -meaning and law of supply – Law of variable proportions; Law of returns, Gross profit and net profit- Profit maximization vs sales maximisation, Baumols sales maximisation model, capital Budgeting- Importance.

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Unit IV-Market structures:

7Hrs

Price and output determination under different forms of market- Perfect competition, Monopoly-Monopolistic Competition – Price discrimination – Monopsony, Oligopoly, Oligopsony.

Unit V-Demand Forecasting:

12Hrs

Factors involved – Objectives of short run and Long run Demand Forecasting-Determinants of demand – forecasting of demand for new products- Overseas demand analysis -criteria of good forecasting method- techniques of demand forecasting

Books for reference

- Peterson, Lewis and Jain, *Managerial Economics*: Pearson Publication, New Delhi ; 2001
- D M Mithan, *Managerial Economics: Theory and Practice*, Himalaya Publication, New Delhi ; 2005
- K KDewett, *Modern Economic Theory*, Chand Publication, New Delhi ; 1999
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP; 2018

SEMESTER III:

Semester	Course Offered	Course Name	Hours per week			Credit
			Theory	Tutorial	Practical	
III	C5	Audit & Assurance (AA)	5	1	0	6
	C6	International Financial Management (FM)	5	1	0	6
	C7	Strategic Business Reporting (SBR- I)	5	1	0	6
	SEC -1	Computer Application in Business	2	0	0	2
	GE 3	Business Mathematics	5	1	0	6
	Total No. of Hours and Total Credits			22	4	0

C 5 - AUDIT AND ASSURANCE

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals: To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Learning Outcome:

On successful completion of this paper, candidates should be able to:

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit
- Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
- Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
- Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing.
- Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of audit report, written representations and the final review and report.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Audit framework and regulation

12hrs

The concept of audit and other assurance engagements - External audits - Corporate governance - Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments

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Unit II: Planning and Risk Assessment **11hrs**

Obtaining and accepting audit engagements - Objective and general principles - Assessing
audit risks - Understanding the entity and its environment - Fraud, laws and regulations -
Audit planning and documentation

Unit III: Internal Control **11hrs**

Internal control systems - The use and evaluation of internal control systems by auditors -
Tests of control - Communication on internal control

Unit IV: Audit Evidence **11hrs**

Financial statement assertions and audit evidence - Audit procedures - Audit sampling and
other means of testing - The audit of specific items - Computer-assisted audit techniques -
The work of others - Not-for-profit organizations.

Unit V: Review and Reporting **10hrs**

Subsequent events - Going concern - Written representations

Unit VI: Final Audit **10hrs**

Audit finalization and the final review - Audit reports

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C6 - INTERNATIONAL FINANCIAL MANAGEMENT

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals: To develop the knowledge and skills in the application of financial management techniques and approaches for planning, control and evaluation of investment and financing decisions.

Learning Outcome:

On successful completion of this paper candidates should be able to:

- Discuss the role and purpose of the financial management function
- Assess and discuss the impact of the economic environment on financial management
- Discuss and apply working capital management techniques
- Carry out effective investment appraisal
- Identify and evaluate alternative sources of business finance
- Discuss and apply principles of business and asset valuations
- Explain and apply risk management techniques in business.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Financial management Function and Environment

10hrs

The nature and purpose of financial management - Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organisations .- The economic environment for business - The nature and role of financial markets and institutions - The nature and role of money market

Unit II: Working Capital Management

11hrs

The nature, elements and importance of working capital - Management of inventories, accounts receivable, accounts payable and cash - Determining working capital needs and funding strategies

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Unit III: Investment appraisal **11hrs**

Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing)

Unit IV: Business Finance **11hrs**

Sources of, and raising business finances - Estimating the cost of capital - Sources of finance and their relative costs - Capital structure theories and practical considerations - Finance for small and medium sized entities

Unit V: Business Valuations **11hrs**

Nature and purpose of the valuation of business and financial assets - Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Unit VI: Risk Management **10hrs**

The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations - Hedging techniques for foreign currency risk Hedging techniques for interest rate risk.

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C7 –STRATEGIC BUSINESS REPORTING (SBR) – 1

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals: This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

Unit1: Professional Behaviour & Compliance

16hrs

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

Unit2: Reporting of Financial Performance

16hrs

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & recognition, measurement bases –income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

Unit 3: Interpretation of Financial Statements

16hrs

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

Unit 4: Changes in Accounting Regulations

17hrs

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP; 2018

SEC 1- COMPUTER APPLICATIONS IN BUSINESS

L	T	P	C
1	0	1	2

Lectures: 26Hrs, Practical Lab: 52Hrs

Goals: The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Learning outcomes:

- To provide opportunity for the study of modern methods of information processing and its applications;
- To acquaint students with knowledge of the computer systems with emphasis on their uses and limitation;
- To develop among students the programming techniques and the problem solving skills through programming;
- To foster among students an interest and confidence in using computers;
- To encourage an understanding of the implications of computers in the modern world;
- To prepare students who wish to go on to further studies in computer science and related subjects.

Unit 1: Word Processing

3 Lectures, Practical Lab 6Hrs

Introduction to word Processing, Word processing concepts, Use of Templates, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit 2: Preparing Presentations:

3 Lectures, Practical Lab 6Hrs

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Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Unit 3: Spreadsheet and its Business Applications: 10 Lectures, Practical Lab 20Hrs

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Unit 4: Creating Business Spreadsheet: 10 Lectures, Practical Lab 20Hrs

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

GE 3 - BUSINESS MATHEMATICS

L	T	P	C
5	1	0	5

Lectures: 65 Hrs

Goals: To enable the students to have grasped of simple arithmetical calculations relating to topics on commerce and economics. And to develop students analytical ability.

Learning Outcome:

- Students should be able to define basic terms in the areas of business calculus and financial mathematics.
- To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.
- To get acquired knowledge and skills with practical problems in economic practice.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Evaluation of Business Choices:

11Hrs

Definition of a matrix, types of matrices, Algebra of matrices. Transpose, minors and co-factors, Inverse of a matrix, solving simultaneous equation by matrix method.

Unit II: Evolution of Business choice through determinants:

11Hrs

Meaning of determinants and its properties, evolution of determinants
Solving simultaneous equations by cramer's Rule.

Unit III: Portitanel Loss: 11Hrs

Terms and Formula- Trade discount- cash discount- production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage.

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Unit IV-Interest Application:

11 Hrs

Simple interest – compound interest- equated due date – equated monthly instalments (EMI)

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Unit V: Introduction to Differentiation:

9Hrs

Functions(Concepts only) ,Application in commerce- cost functions, revenue functions,
profit function, Break- Even Point(Simple problems).

Books for Reference:

- S.P Gupta (2014) Business Mathematics : 40thedn, Sulthan Chand & Sons ; New Delhi
- B.V. Raghunandan-(2014) Business Statistics and Mathematics: Vol I, Vol II, B C Road, Vyshanvi Books.
 - Rajmohan (2014) Business Statistics and Mathematics, Udupi ;Benak Books.
 - P R Vittal ; 2001 Business Statistics; Margham Publications
 - M Ragavachary2017: Mathematics for Management; M C Graw Hill education.
 - Sancheti&Kapoor 2014 Business Mathematics: New Delhi ; Sulthan Chand & Sons.

SEMESTER – IV

IV	C8	Governance, Risk And Ethics (SBL-I)	5	1	0	6
	C9	Business Strategy & Analysis (SBL-II)	5	1	0	6
	C10	Strategic Business Reporting (SBR-II)	5	1	0	6
	SEC 2	E-Commerce	2	0	0	2
	GE 4	Summer Internship Project	5	1	0	6
	Total		22	4	0	26

C8 - GOVERNANCE, RISK AND ETHICS (SBL -I)

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals: To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Learning Outcome

On successful completion of this paper, candidates should be able to:

- Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
- Evaluate the Professional Accountant's role in internal control, review and compliance.
- Explain the role of the accountant in identifying and assessing risk.
- Explain and evaluate the role of the accountant in controlling and mitigating risk.
- Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Governance and Responsibility

11hrs

The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration.

Unit II: Corporate Governance

11hrs

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Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sector governance.

Unit III: Internal Control and Review **11hrs**

Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

Unit IV: Identifying and Assessing Risk **10hrs**

Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk

Unit V: Controlling Risk **10hrs**

Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling

Unit VI : Professional Values, Ethics and Social Responsibility **12hrs**

Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behavior.

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

.

C9 - BUSINESS STRATEGY & ANALYSIS (SBL-II)

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals : To apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change; coordinating knowledge systems and information technology and by effectively managing processes, projects, and people within financial and other resource constraints.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Assess the strategic position of an organization.
- Evaluate the strategic choices available to an organization.
- Discuss how an organization might go about its strategic implementation.
- Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements.
- Integrate appropriate information technology solutions to support the organization's strategy.
- Advise on the principles of project management to enable the implementation of aspects of the organization's strategy with the twin objectives of managing risk and ensuring benefits realization.
- Analyze and evaluate the effectiveness of a company's strategy and the financial consequences of implementing strategic decisions.
- Assess the role of leadership and people management in formulating and implementing business strategy.

Pedagogy:

Combination of lectures, assignments, exercise and group discussion.

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Unit I: Strategic Position

12hrs

The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organisation - Competitive forces affecting an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture.

Unit II: Strategic Choices and Action

12hrs

The influence of corporate strategy on an organization -Alternative approaches to achieving competitive advantage - Alternative directions and methods of development -Organizing and enabling success - Managing strategic change - Understanding strategy development

Unit III: Business And Process Change

9hrs

Business change - The role of process and process change initiatives - Improving the processes of the organization - Software solutions.

Unit IV: Information Technology and Project Management

12hrs

Principles of information technology- Principles of e-business - E-business application: upstream supply chain management- E-business application: downstream supply chain management - E-business application: customer relationship management. The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

Unit V: Financial Analysis

12hrs

The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions

Unit VI: People

8hrs

Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

Books for Reference:

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- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C10 - STRATEGIC BUSINESS REPORTING (SBR) - II

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goals: This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Pedagogy:

Combination of lectures, assignments and group discussion.

Learning outcomes:

- Reporting of financial performance
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures
- Foreign transactions & entities

Unit 1: Reporting financial performance

16hrs

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)

Unit 2: Group financial statements

16hrs

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates

Unit 3: Changes in group structure

16hrs

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Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts – group accounts of a complex group including vertical and D-shaped group, concept of effective ownership – accounting for acquisition in stages – disposal of entities with or without loss of control

Unit 4: Foreign transactions & entities

17hrs

Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

SEC 2 - E-COMMERCE

L	T	P	C
2	0	0	2

Lectures: 40, Practical Lab: 20

Goals: To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

Learning outcome:

- Understand the basic concepts and technologies used in the field of management information systems;
- Have the knowledge of the different types of management information systems;
- Understand the processes of developing and implementing information systems;
- Be aware of the ethical, social, and security issues of information systems;

Unit 1: Introduction (8 Lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Unit 2: Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption (8 Lectures)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology

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solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes (8 Lectures)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System (8 Lectures, 3 Practical Lab)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions (8 Lectures, 3 Practical Lab)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 6: Website designing (14 Practical Lab)

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.

Suggested Readings

1. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education

3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4thEd.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

GE-4: Internship

Goals- The internship involves students in common learning tasks, networking and the organisation of the workplace as well as specially focused learning tasks, which are connected to their personal professional development. The learning that takes place during the internship periods is an important factor in the student's professional growth. Students cooperate with own faculty, as well as with a training co-ordinator from the industry, a pedagogical supervisor from the university and a supervisor assigned to them at the workplace. The faculty usually has the role of professional supervisor in the student's professional development as a whole. The face-to-face sessions between students and the professionals is seen as connecting professionalism with personality, and those connections need strong reflective procedures. The co-ordinator is responsible for handling internship-related issues, for informing, guiding and advising students about the internships, and for developing internship practices. The faculty will provide customised learning Goals to suit the student's individual professional growth and monitors how the internship is implemented. This course is intended to develop the knowledge of the student in the management of project report writing. Special emphasis provided on project formulation and techniques for report writing. So, that they are able to draft project report in any area of their course and to evaluate a project. To provide the students with an opportunity to apply theoretical knowledge in real work situation

Objectives: By the end of this course, a student will

- Present a written report that defines the basic concepts classification, characteristics, processes, of the organisation in which the training was undertaken.
- Explain the detail tools technology and systems, structures, environmental aspects of the organisation where the internship was undertaken.
- Apply theoretical practice beentaught in the previous semesters. thereby closing the gap between academic workand the actual practice
- Define the role of professionals in specific industries and companies they are interested in, project their self-potentials, abilities and shortcoming.
- Network and connect with professional and transit to full-time position

Course content

The report should be consist of

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- Introduction
- Profile and background of the organization
- Terms of reference
- Mission, Goals and purpose
- Duties, roles and responsibilities, and schedules, learning from the organization
- Application of the theory to the real life situation.
- Lessons learnt, challenges
- Conclusion, recommendation
- Appendix.

Students will be provided 270 hours during the close of the IV semester to undertake an internship in the aviation, travel and tourism sector and submit a project report based on their learning in contest to the subject thought during the previous four semesters. The project title will be chosen in consultations with the faculty who will provide a prescribed format. The project will be submitted in the V semester. The evaluation of the project work will done by a board consisting of the HOD concerned faculty and a nominated expert if required.

Sl. No.	Details	Hours
1.	Working on a project	80
2.	Report, Presentation, Viva	10
	Total	90

SEMESTER- V

V	C11	Advanced Performance Management I (APM)	5	1	0	6
	C12	Advanced Financial Management I (AFM)	5	1	0	6
	DSE -1	(a) Income Tax (b) Human Resource Management	5	1	0	6
	DSE -2	(a) Business Law (b) Marketing Management	5	1	0	6
	Total			20	4	0

C 11 - ADVANCED PERFORMANCE MANAGEMENT (APM) – I

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Unit 1: Strategic Planning and Control Mechanism

13Hrs

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

Unit 2: Development and Assessment of Performance Hierarchy

13Hrs

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

Unit 3: External Influences on an Organisation

13Hrs

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

Unit 4: Changes in Business Structure and Performance Management

13Hrs

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance

Unit 5: Designing Management Information Systems

13Hrs

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C 12 -ADVANCED FINANCIAL MANAGEMENT (AFM) –I

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganisation.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

Unit 1: Role of senior financial advisor

16Hrs

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Unit 2: Finance in multi-national organization

16Hrs

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

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Unit 3: Mergers & acquisitions: 16Hrs

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

Unit 4: business reorganisation & financial reconstruction 17Hrs

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

DSE 1 - INCOME TAX

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Objective:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Learning outcome:

- The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes.

UNIT 1: Introduction

16Hrs

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

UNIT 2: Computation of Income under different heads-1

16Hrs

Income from Salaries - Income from house property

UNIT 3: Computation of Income under different heads-2

16 Hrs

Profits and gains of business or profession - Capital gains - Income from other sources

UNIT 4: Computation of Total Income and Tax Liability

17 Hrs

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; five leading cases decided by the Supreme Court

Suggested readings:-

The Yenepoya Institute of Arts, Science, Commerce and Management BCOM(Hons) ILF-
Curriculum

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University
Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House,
Delhi.

3. Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, SahityaBhawan
Publications. 4. Bangar's Comprehensive Guide to Direct Tax Laws.

Journals:

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai

2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

DSE 1: HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	1	0	6

Lecture: 65Hrs

Goal: The objective of Human Resource Management Elective is to give complete knowledge about HR related concepts and practices like Employee Empowerment, potential Appraisal, strategic Human Resource Management, HRM in changing Environment. This information provides refreshing insight into all the students to know about Human resource Development.

Learning outcome:

- The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute dynamic organization.
- Examine current issues, trends, practices and process in HRM

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: INTRODUCTION:

11Hrs

Meaning, Definition, Objectives Scope, functions, Difference between Personnel Management and Human Resource Management, role of the H R Managers.

Human Resource policies

Unit II: Job analysis and Design:

11Hrs

Concepts, Definition, objectives, Components, process of Job analysis, methods of data collection. Job Design: Concepts, Factors affecting Job Design, methods of Job design, how to enrich job

Unit III: Recruitment and selection

11 Hrs

Meaning and definition, factors affecting recruitment, sources of recruitment, recruitment process, Methods of recruitment, Recruitment practice in India

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Selection: Meaning, need. Steps in selection process.

Unit IV: Managing Performance and Compensation: 11Hrs

Performance Appraisal: Concept, objectives, importance, process, problems, essentials of an effective Performance Appraisal system, methods of Performance Appraisal.

Compensation: Components, objectives of Wage and Salary administration, Essentials of Sound wage and salary Structure, factors effecting compensation, methods.

Unit V: Industrial Relation 10Hrs

Definition - Nature – Industrial disputes-causes for disputes ways of settling disputes-Labour legislations-laws relating to social security and working conditions.

Unit VI: Human Resource Control: 11Hrs

Human resource record, Scope of Human resource Audit, Objectives Human resource Audit, Approaches to Human resource audit.

HRIS (Human Resource Information System) - Concept, need, Computerized HRIS, Designing Human Resource Information System.

Books for Reference:

- P SubbaRao, *Essentials of Human Resource Management & Industrial Relations*, Himalaya Publishing house; Mumbai , 2015
- Dr.S S Kanka, *Human Resource Management : text and cases* : S Chand & Sons, NewDelhi ; 2014
- Ashwathappa, *Human Resource Management : text and cases* : M C Grow Hill Education, New Delhi ; 2015
- Dr.C B Gupta, *Human Resource Management : text and cases* : Sulthan Chand & Sons, NewDelhi ; 2015
- Michael Armstrong - Hand book of *Human Resource Management Practice*,Kogan Pate ; 2012
- T N Chhabra, *Human Resource Management: concepts and issues*:DhanpatRai&Co ; New Delhi.

DSE 2: BUSINESS LAW

L	T	P	C
5	1	0	6

Lecture:65Hrs

Goal: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Learning outcome:

- To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.
- To familiarize the student with certain statutes that may apply in business context.

Pedagogy:

Combination of lectures, assignments, exercise and group discussion.

Unit I: The Indian Contract Act 1872: General principle of law of Contract 11Hrs

- Contract- meaning, characteristics and kinds
- Essentials of a valid contract-Offer and Acceptance
- Offer :legal rules as to offer
- Acceptance: legal rules as to

Unit II: Consideration, contractual capacity, free consent: 11Hrs

Lawful consideration-Meaning, legal rules, privity of contract (stranger to contract) with exceptions. Exceptions to the rule ‘no consideration no contract’, Capacity to contract- Persons Disqualified from contracting, Effects of Minor’s agreement Free Consent-Meaning and essentials of coercion, Undue influence, Fraud and misrepresentation,: Mistake- Mistake of Law, Mistake of fact, Bilateral and Unilateral Mistake (meaning).

Unit III: Lawful Object, Contingent Contract and Quasi Contract: 11Hrs

Lawful Object- Meaning, Agreements Opposed to Public Policy, Wagering Agreements Contingent Contract- meaning and Rules, Distinction between Wager and Contingent Contract.

Quasi Contract- Meaning and Circumstances, Discharge of Contract- meaning and various modes of Discharge, Remedies for the Breach of Contract.

Unit IV: The Indian Contract Act, 1872: Special Contract 10Hrs

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- Contract of Indemnity and Guarantee difference between a contract of indemnity and contract of guarantee,
- Contract of Bailment and Pledge- duties and rights of Bailor and Bailee
- Finder of goods
- Contract of Agency meaning, mode, duties and rights of agent and principal, personal liability of agent, termination of agency.

Unit V: The Sale of Goods Act ,1930

11Hrs

- Contract of sale, meaning and difference between sale and agreement to sell
- Conditions and Warranties
- Transfer of ownership in goods including sale by non- owners
- Performance of contract of sale
- Unpaid seller- meaning and rights of an unpaid seller against the goods and the buyer
- Auction sale

Unit VI: The Information Technology Act 2000

11Hrs

- Definitions under the Act
- Digital signature
- Electronic governance
- Attribution , Acknowledgment and Dispatch of electronic records
- Regulation of certifying authorities
- Digital signatures certificates
- Duties of subscribers
- Appellate Tribunal
- Offences

Books for Reference:

- Kapoor N.D, (2015), Elements of Mercantile Law, Delhi, Sultan Chand & Sons.
- Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
- M.C Shukla. Mercantile Law: S Chand & Co; 2010.
- SN Maheshwari and SK Maheshwari. Business Law:National Publishing House, New Delhi
- Information Technology Rules 3000 with information technology Act 3000, New Delhi, Taxmann Publications Pvt.

DSE 2: MARKETING MANAGEMENT

L	T	P	C
5	1	0	6

Lecture: 65Hrs

Goal: Marketing management exposes students to the fundamental concepts of marketing, thereby, enabling them to learn the language of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behaviour, and major strategic and tactical marketing issues. Students will improve their ability to develop effective marketing strategies and assess market opportunities, as well as design strategy implementation programs.

Learning Outcome

- Understand various concepts and theories of Marketing management to apply them in marketing context
- Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
- Able to understand and find the market segments
- Estimate the effectiveness of marketing-mix activities
- Predict the likely market share of a new product design
- Allocate resources optimally to multiple marketing activities
- Determine the value of attributes comprising a new product
- Assess the price of an attribute in existing products

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I Introduction to Marketing

13Hrs

Marketing concepts .meaning - importance, limitations.An effective marketing mix – meaning and essential.Meaning and definition of marketing management.Features and objectives of marketing management.Marketingphilosophy.Development of a marketing strategy.Competitive marketing strategy.

Unit II: Market Segmentation and Consumer Behaviour

13Hrs

(a) Market segmentation: Meaning and importance - basis for segmentation – target marketing strategies.

(b) Consumer behavior: Meaning and definition - Importance of consumer behavior analysis.

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Buying motives .meaning and definition. Classification of buying motives – Rational
Inherent, Learned, Emotional and patronage. Factors influencing consumer behavior -
Buying decision process.

Unit III Product Strategy

13 Hrs

Product concept - meaning and definition. Essential features of a product. Product mix –
meaning and structure - Product mix decision strategies. Product Life Cycle (PLC) - meaning
and definition. Stages of PLC.Factors affecting PLC. New product development: Meaning,
stages in new product development. Reasons for the failure of new products. Branding -
meaning. Branding and Trademarks. Functions of Branding, Branding strategies. National
and International Quality standards: AGMARK and ISO-Features of ISO 9000 and ISO
14000 series. Bureau of Standards (BIS) Act 1986.

Unit IV Advertising and Sales Management

13 Hrs

Meaning of Advertising, advertising budget, factors influencing budget decisions. Media
selection: Consideration in media selection, advertisement copy .meaning and essentials of a
good advertisement copy .different types of copy. AIDA and DAGMAR . Advertisement
layout.

Sales management: selection and recruitment of salesmen. Training of salesmen. Methods of
training salesman. Remuneration and compensation to salesmen. Motivation of salesmen.
Control of salesmen.

Unit V:Emerging Trends in Marketing

13Hrs

(a) Rural Marketing: Features of Rural Markets; causes for the changes in the volume and
pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets -
Strategy for rural marketing.

(b) E- Marketing or web-marketing or online marketing: Introduction to E-marketing -
meaning and definition. Benefits of E-Marketing to sellers and consumers.Limitations of E-
Marketing. Problems of E-Marketing in India (Legal, Infrastructural, Commercial and
others).

(c) Green marketing: Meaning .importance - fundamental requirement - problems of Green
Marketing.

Books for reference:

- R. S. N. Pillai and Bhagavathi ; 4th Rev edn, Reprint ; *Modern Marketing*
(Principles and Practices), New Delhi, S Chand & Company Pvt Ltd ; 2015
- T. N. Chabra and S.K. Grover : *Marketing Management* ; New Delhi,
DhanpatRai& Co ; 2004

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Curriculum

- Michael J Etzel, Bruce J Walker, William J Stanton, Ajay Pandit, *Marketing Management* ; 14thedn, ; New Delhi, Mc Grow Hill Education India Pvt Ltd ; 2014
- Philip Kotler, Kevin Keller 15thedn, *Marketing Management* ;Pearson Education Ltd.
- B. S. Raman. 1stedm :*Modern Marketing* ; New United Publishers, Mangaluru.

SEMESTER VI

VI	C13	Advanced Performance Management – II (APM)	5	1	0	6
	C14	Advanced Financial Management- II (AFM)	5	1	0	6
	DSE -3	(a) Goods & Services Tax and Customs Duty (b)Principles & Practice of Banking	5	1	0	6
	DSE -4	a)Corporate & Business Law (LW) b)Business Environment	5	1	0	6
	Total			20	4	0

C 13: ADVANCED PERFORMANCE MANAGEMENT (APM) – II

L	T	P	C
5	1	0	6

Lecture: 65Hrs

Goal: This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Unit 1: performance measurement in private sector

16Hrs

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

Unit 2: divisional performance & transfer pricing

16Hrs

Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

Unit 3 : Performance measurement in not-for-profit organisations (NFP)

17Hrs

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

Unit 4 : Alternative vies of performance management

16Hrs

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

Books for Reference:

BCOM(Hons)/International Accounting and Finance/YIASCM/2019

The Yenepoya Institute of Arts, Science, Commerce and Management BCOM(Hons) ILF- Curriculum

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

C 14: ADVANCED FINANCIAL MANAGEMENT (AFM) – II

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Goal:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques & estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

Unit 1: Advanced Investment Appraisal Techniques

16Hrs

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

Unit 2: International Project Appraisal

16Hrs

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

Unit 3: Advanced Risk Management

17Hrs

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* – managing interest rate risk through different techniques

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(internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

Unit 4: Mergers & Acquisitions

16Hrs

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Books for Reference:

- *ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ; 2018
- *ACCA Study Material*, Latest Edition, London: Kaplan Publishers Ltd; 2018
- *ACCA Study Material*, Latest Edition, London: BPP ; 2018

DSE 3: GOODS & SERVICES TAX AND CUSTOMS DUTY

L	T	P	C
5	1	0	6

Lectres: 65Hrs

Goal: The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes. Hence, this subject is to be taught with reference to the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others.

Learning outcome:

- Exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
- Identify, define and resolve tax issues through their understanding, knowledge.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction

10Hrs

Evolution, Meaning and salient Features of GST. Objectives, basic schemes and Benefits of GST. Constitutional Amendments: GST Council- Powers, Functions and Provisions. Structure of GST (Dual Mode).Types of GST- CGST, SGST/UTGST and IGST and its meaning.

Unit II: GST Act 2017

11Hrs

Definition and Salient features: CGST, SGST/UTGST and IGST. Definition of Goods, Place of Supply, Principal place of business, Agent, Principal , Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST,

BCOM(Hons)/International Accounting and Finance/YIASCM/2019

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Capital Goods, Casual taxable person, Job work, Works contract, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Rates of GST.

Unit III: GST – Procedure and Incidence of Tax **11Hrs**

Procedure relating to levy- (CGST and SGST), Scope of supply, tax liability on mixed and composite supply, Tax invoice, HSN/SAC codes – meaning, source and identification, time and place of supply of goods and services, Valuation and valuation rules, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Procedure relating to levy- (IGST- Inter State supply, Intra State supply, Zero Rate supply, value of taxable supply- computation of taxable value and tax liability including reverse charge.

Unit IV: GST Registration **11Hrs**

Procedure, persons liable, person's not liable, compulsory registration, Deemed registration, Special provisions for casual taxable persons and non-resident taxable persons. Exempted goods and services. Composition levy – problems on computation of turnover for the purpose of registration and applicability of Composition Levy. Role of Information Technology in GST.

Unit V: Input Tax Credit **11Hrs**

Meaning, Eligibility and conditions for claiming Input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs on capital goods, distribution of credit by Input Service Distributor (ISD) , transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits).

Unit VI: Customs Duty (Customs Act, Customs Tariff Act) **11Hrs**

Definitions, types of customs duties- prohibition of importation and exportation of goods, Treatment of imports and exports under GST, methods of valuation for customs- problems on computation of assessable value and customs duty.

Suggested References:

1. V.S Datey, , *Goods & Service Tax* ; Taxman
2. GhousiaKhatoon, Naveen Kumar C.M, Venkatesh S N, *Goods and Services Tax* : Himalaya Publishing House.
3. *Glimpse of Goods and Service Tax* .:
4. Pullani and Maniyar, *Goods and Service Tax* .:
5. Gaurav Gupta , *Hand book of GST – Law and Practice*
6. Rajat Mohan, *Goods and Services Tax*
7. India GST for beginners : JayaramHiregange and Deepak Rao

The Yenepoya Institute of Arts, Science, Commerce and Management BCOM(Hons) ILF-
Curriculum

8. Hand book of GST in India :RakeshGarg and SandeepGarg.

9. Awadhesh Singh *GST Made Simple*

10. S S Gupta, *GST Law and Practice* :

11. www.gst.gov.in, ctax.kar.nic.in

DSE 3: PRINCIPLES AND PRACTICE OF BANKING

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Goal: Theory and Practice of Banking is offered as a core paper in the second semester. It primarily deals with Commercial Banking, Investment policies of Banks, Role of RBI in industrial development, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, and Modern Trends. As a prerequisite, the students should have basic knowledge about banking and the core services provided by banks.

Learning outcome

- It includes areas such as Banking in India, Banker and customer relationship, various services provided to customer from banks etc.
- Learning various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.
- To understand various types of Negotiable Instruments.
- To learn Functions of Reserve Bank of India

Pedagogy:

Combination of lectures, assignments and group discussion

Unit I: Bank and Banking:

10Hrs

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Meaning and definition of bank and banking-significance-evolution of banks in India with special reference to Coastal Karnataka Banks- Indian Banking system .RBI, Commercial Banks, Development Banks, Regional Rural Banks, Co-operative Banks, NABARD,LDBs, EXIM Bank.

Segment banking: need and features of Bharathiya Mahila Bank (BMB).

Unit II: Commercial Banks:

11Hrs

Types, Functions and Services of Commercial Banks-Primary and Secondary functions, Changing role of commercial banks-Housing finance-sale of mutual funds.

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Unit III: Internet Banking

11 Hrs

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit IV: RBI:

11Hrs

Functions- traditional and promotional- role of RBI in agricultural financing-Role in industrial development.

Unit V: Negotiable Instrument:

11Hrs

Meaning features and types (briefly). Cheque- meaning, definition, crossing of cheque, endorsement of cheque, clearing of cheques, Dishonour of cheques for insufficient funds (section 138), Cheque Truncation System- at Par cheque- RTGS.

Unit VI: Paying Banker:

11Hrs

Meaning, precaution to be taken by a paying banker, statutory protection to the paying banker- Payment in due course.

Collecting Banker: Legal status of the collecting banker, duties of collecting banker, statutory protection to collecting banker.

BOOKS FOR REFERENCE

- M N Gopinath (2008), Banking, Mumbai: Snow white publications.
- Dr.Narayan Kayarkatte (2013) Modern Banking, Mangalore: Mangala Publications.
- A K Basava (2013) Banking Law & Practice, Gadag: VidyavahiniPrakashan.
- K C Shekhar. (2013) Banking Theory & Practice, Noida (UP): Vikas Publishing House.
- Thingalaya, N.K., The Banking saga : History of South (Corporation Bank, Mangalore)
- Raman, B.S. (2017) Modern Banking, Mangaluru: United Publishers.
- Raghunanadan, B.V. (2014) Modern Banking, B.C.Road: Vyshnavi Books.

DSE 4: CORPORATE LAW

L	T	P	C
5	1	0	6

Lectures: 65Hrs

Goal: The course covers laws and practices relating to formation of companies , documentation of companies types of capital, share issue , membership of company , borrowing powers and methods, management of company , statutory meetings and winding up of a company according to the latest amendments in the corporate bill 2012 .

Learning outcome:

- To understand the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.
- Providing knowledge about the origin and history about the concept of a Joint Stock company.
- To provide knowledge about the companies act and its significance roles and governments for a Joint Stock company in India.
- To help the students understand the laws rules and regulations about the company.
- Enabling the students to analyze the different.

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction

11hrs

Company: Meaning and Definition- features of- types of- Private and Public, Government Companies, statutory company, foreign company, section 25 company and Producer company.

Promotion and Incorporation of Companies : Meaning of Promotion – Promoter – Promoters Legal Position –Incorporation – Meaning Of certificate Of Incorporation – Effect Of Incorporation – Exceptions –Lifting Of Corporate Veil- Pre – Incorporation Contacts .

Unit II: Documents Of Company

10hrs

Memorandum Of Association – Meaning And Contents- Alteration –Doctrine Of Ultra Virus Article Of Association- Meaning And Contents –Alteration- Doctrine Of Indore Management.

Unit III: Share capital And Membership.

11hrs

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Share Capital- Meaning- kinds Of Shares – Issue Of shares –Prospectus – Contents of – Share Certificate –transfer and Transmission of Shares –Dematerialization –Share Holder – Member –Who can be –Rights And Duties of Members.

Unit IV: Management of Company

11hrs

Directors- Appointment ,Qualification ,Rights , Duties And Liabilities, - Disqualifications Removal Of Directors –Managing Directors and Whole time Director , Independent Director- Corporate Governors ; Company Secretary -Role , Qualification, Appointment and Responsibilities.

Unit V: Company Meetings

11hrs

Meetings – Essentials of a valid meeting – valid quorum – sense of the meeting –methods of Voting – Minutes – relevant provisions for types of company meetings - of Directors ,statutory , AGM and EGM – Adjournment of Meeting ,Resolution types of Resolution .

Unit VI: Winding up

11hrs

Concept and Modes of Winding up, Liquidator, National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts.

Books for study and reference:

- Kapoor N.D, 2016, Elements of Company Law, New delhi, Sultan Chand & Sons.
- Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
- P.P.S. Gogna. Company Law: 11thedn : S Chand and Publishing, 2016
- S.P. Iyengar. Business Law: R Chand & Co, 2002
- A.K. Majumdar . Company Law and Practice: Taxman Publications Pvt Ltd,2013
- Dr. G.K. Kapoor. Company Law and Practice : Taxman Publications Pvt Ltd,2015
- Sharma J.P. An Easy Approach to Corporate Laws/1stedn : Ane Books, New Delhi.

DSE 4 - BUSINESS ENVIRONMENT

L	T	P	C
5	1	0	6

Lectures: 65 Hrs

Goal: The course aims to give insights on how a business operates in a dynamic social, cultural and economic environment.

Learning Outcome:

- Understand the nature and scope of business
- To make the students gain conceptual knowledge of the process of environmental scanning and analysis
- Analyze the impact of technology on society, economy, and on individual plant
- To familiarize the students with the industrial policies
- Understand the importance of small scale industries in economic growth
- Describe the interface between culture and business
- Explain how organizations implement social responsibility actions

Pedagogy:

Combination of lectures, assignments and group discussion.

Unit I: Introduction

11Hrs

Level of Knowledge: Basic and Conceptual

Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy, Demographic dividend-Birth rate- Happiness index; Factors affecting business environment, business analysis tool PESTEL.

Unit II: Natural Environment :

11Hrs

Natural Environment: Level of Knowledge: Basic and Conceptual: Meaning, Nature and impact of natural environment on business- Natural pollution- deforestation-ecology.

Unit III: Economic Environment

10Hrs

Economic Environment: Nature- Economic factors- Economic system, Industrial policy (Latest development), Competition Act- FERA- comparison between FERA and FEMA-

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Curriculum

Monetary and fiscal policy, Exim policy- SSIs, Privatization-Forms- advantages &
disadvantages

Unit IV: Technological Environment:

11Hrs

Meaning and features of technological environment- Impact of technology on- mankind
society- economy- environment- education and plant level implications, Management of
technology institutional and other facilities to promote science and technology- Managing
organizations in the virtual world.

Unit V: Political and Socio-Cultural Environment

11 Hrs

Political Environment: Basic and Conceptual

Political Institutions- Legislature-Executive-Judiciary- Indian constitution; Economic Roles
of Government, Government's responsibility to business, Business's responsibility to
Government.

Unit VI: Socio-Cultural Environment

11Hrs

Basic and Conceptual

Corporate Social responsibility of business- Business Ethics and Corporate Governance-
Social audit, impact of culture on business- business participation in cultural affairs.

Books for Reference:

- Ashwathappa. (2011). *Essentials of business environment*. (11thed.). Bangalore: Himalaya publications.
- Francis Cherunilam. (2011). *Business Environment*. (12thed.). Mumbai: Himalaya publishing house.
- S.K.Mishra, P. (2011). *Economic Environment*. (5thed.). Delhi: Himalaya publishing house.

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Curriculum