



**YENEPOYA**

(DEEMED TO BE UNIVERSITY)  
Recognized under Sec 3(A) of the UGC Act 1956  
Accredited by NAAC with 'A' Grade

## **YENEPOYA (DEEMED TO BE UNIVERSITY)**

**Deralakatte, Mangaluru -575018**

**REGULATIONS AND CURRICULUM GOVERNING**


**UNDERGRADUATE PROGRAM**

**BACHELOR OF COMMERCE (HONOURS)**

**(INTERNATIONAL ACCOUNTING AND FINANCE)**

**(REVISED CURRICULUM – AMENDED UPTO 2021)**

ATTESTED

  
Dr.Gangadhara Somayaji K.S.  
Registrar  
Yenepoza(Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka

Ref: No. Y/REG/ACA/41-ACM/2021

22.02.2021

**NOTIFICATION – 41-ACM/2021 dtd.11.01.2021**

Sub: Amendment in the syllabus of V & VI semester of B.Com (Honours)  
(International Accounting and Finance)

Ref: Resolution of the Academic Council at its 41<sup>st</sup> meeting held on 11.01.2021  
vide Agenda - 12

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The Academic council at its 41<sup>st</sup> meeting held on 11.01.2021 and subsequently the Board of Management at its 52<sup>nd</sup> meeting held on 12.01.2021 have approved the amendment in the syllabus of V & VI semester of B.Com (Honours) (International Accounting and Finance).

Existing Subjects	Proposed Subjects
<p><b>C 11 - Advanced Performance Management (APM) – I</b></p> <p><b>Lectures: 65Hrs</b></p> <p><b>Course objective:</b></p> <p><u>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.</u></p> <p><b>Learning outcomes:</b></p> <ul style="list-style-type: none"> <li>- Use of strategic planning and control models in planning and monitoring business performance</li> <li>- Assessing key external influences on an organisation</li> <li>- Changes in business structure and performance management</li> <li>- Designing management information systems</li> </ul> <p><b>Unit 1: Strategic Planning and Control Mechanism</b></p> <p><u>Role of strategic management accounting in strategic planning &amp; control – measuring progress towards achieving strategic objectives – planning &amp; control at strategic &amp; operational levels – managing conflict between strategic long-term objectives &amp; short term decisions – use of models such as SWOT, BCG matrix, Porter's generic strategies and Porter's five forces in strategic planning</u></p> <p><b>Unit 2: Development and Assessment of Performance Hierarchy 13Hrs</b></p>	<p><b>C11: Advanced Audit And Assurance – I</b></p> <p><b>Lectures: 65Hrs</b></p> <p><b>Course objective:</b></p> <ul style="list-style-type: none"> <li>• Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.</li> <li>• Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.</li> <li>• Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.</li> <li>• Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.</li> </ul> <p><b>Learning outcomes:</b></p> <ul style="list-style-type: none"> <li>• Recognize the legal and regulatory environment and its impact on audit and assurance practice.</li> <li>• Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.</li> <li>• Assess and recommend appropriate quality control policies and procedure in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.</li> <li>• Identify and formulate the work required to meet the objectives of non-audit assignments.</li> <li>• Identify and formulate the work required to meet the objectives of</li> </ul>

**Purpose, structure & content of mission statement, vision statement and corporate objectives**

**– identify Critical Success Factors (CSF) of an organisation and it's linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance**

**Unit 3: External Influences on an Organisation**

**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**

**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:**

non-audit assignments and apply the international standards on Auditing.

- Evaluate findings and the results of work performed and draft suitable on assignments.
- Understand the current issues and developments relating to the provision of audit-related and assurance services.

**UNIT1: ETHICS AND CODE OF CONDUCT**

Fundamental Principles -  
Conceptual Framework  
Approach - Independence -  
Confidentiality - Conflicts of Interest - Conflicts in Application of the Fundamental Principles -  
IFAC Developments

**UNIT2: PROFESSIONAL LIABILITY**

Legal Liability - Negligence -  
Restricting Liability -  
Responsibility of Management and Auditor in Fraud & Error -  
Expectations Gap

**UNIT3: CURRENT ISSUES AND DEVELOPMENTS**

Professional and Ethical Developments - Transnational Audits - the Audit of Social, Environmental and Integrated Reporting - Other Current Issues -  
New and Revised Audit Standards

**UNIT4: REGULATORY ENVIRONMENT**

International Regulatory Frameworks - Corporate Governance - Audit Committees - Internal Control Effectiveness - Money Laundering - Laws and Regulations

**UNIT5: PRACTICE MANAGEMENT**

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QUALITY CONTROL 10 Hours  
Principles and Purpose of Quality Control - Quality Control Firm Level - Quality Control for Individual Audit

<ul style="list-style-type: none"> <li>• <i>ACCA Study Material</i>, Latest Edition, United Kingdom: Becker Professional Education ;2018</li> <li>• <i>ACCA Study Material</i>, Latest Edition, London: Kaplan Publishers Ltd;2018</li> </ul> <p><i>Study Material</i>, Latest Edition, London: BPP ;2018</p>	<p><b>UNIT6: PRACTICE MANAGEMENT</b>  OBTAINING AND ACCEPTING PROFESSIONAL APPOINTMENTS10  Hours Change in Auditors - Advertising and Fees - Tendering - Acceptance - Terms of the Engagement</p> <p><b>BOOKS FOR REFERENCE:</b></p> <ul style="list-style-type: none"> <li>• ACCA Study Material, Latest Edition, United Kingdom: Becker Professional Education</li> </ul>
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	<p>;2020</p> <ul style="list-style-type: none"> <li>• ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd;2020</li> <li>• ACCA Study Material, Latest Edition, London: BPP ;2020</li> <li>• S.K Basu: Auditing principles &amp; techniques, Pearson Education</li> <li>• Varsha Ainapure &amp; Mukund Ainapure: PHI learning private limited</li> <li>• Saxena, Reddy &amp; Appannaish: A Text of Auditing, Himalaya Publishing House</li> <li>• Aruna Jha: Elements of Auditing, Taxmann.</li> </ul>
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**V Semester**

<b>Existing Subjects</b>	<b>Proposed Subjects</b>
<p align="center"><b>C 13: Advanced Performance Management (APM)– II</b></p> <hr/> <p align="right"><b>Lecture:65Hours</b></p> <p><b>Course objective:</b></p> <p>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.</p> <p><b>Learning outcomes:</b></p>	<p align="center"><b>C13: Advanced Audit And Assurance-II</b></p> <p align="right"><b>Lecture:65Hours</b></p> <p><b>Course objective:</b></p> <ul style="list-style-type: none"> <li>• Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.</li> <li>• Describe and evaluate internal controls, techniques and audit test, including IT systems to</li> </ul>

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**

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**

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 –

identify and communicate control risks and their potential consequences.

- Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.

**Learning outcomes:**

- Recognize the legal and regulatory environment and its impact on audit and assurance practice.
- Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
- Assess and recommend appropriate quality control policies and procedure in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.
- Identify and formulate the work required to meet the objectives of non-audit assignments.

transfer pricing methods and objective of goal congruence – transfer pricing in international environment

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

*ACCA Study Material*, Latest Edition, United Kingdom: Becker Professional Education ;2018

- Identify and formulate the work required to meet the objectives of non-audit assignments and apply the international standards on Auditing.
- Evaluate findings and the results of work performed and draft suitable on assignments.
- Understand the current issues and developments relating to the provision of audit-related and assurance services.

**UNIT 1: AUDIT OF HISTORICAL FINANCIAL INFORMATION - PLANNING**

Overview of Audit Planning - Audit Methodologies - Materiality - Risk - Analytical Procedures - Planning an Initial Audit Engagement

**UNIT 2: AUDIT OF HISTORICAL FINANCIAL INFORMATION - EVIDENCE**

Audit Evidence - Related Parties - Written Representations - Reliance on the Work of an Auditor's Expert - Reliance on the Work of Internal Audit - Documentation

**UNIT3: AUDIT OF HISTORICAL FINANCIAL INFORMATION - EVALUATION & REVIEW**

Review Procedures -

*ACCA Study Material*, Latest Edition, London:  
Kaplan Publishers Ltd;2018  
*ACCA Study Material*, Latest Edition, London: BPP  
;2018

Comparatives - Other Information  
- Subsequent Events - Going  
Concern - Fair Value - Inventory -  
Tangible NonCurrent Assets -  
Intangible Non-Current Assets -  
Financial Instruments -  
Investment Properties - Foreign  
Exchange Rates - Income -  
Liabilities  
- Expenses - Disclosures  
(Segments, Discontinued  
Operations, EPS, Changes in  
Accounting Policies)

**UNIT 4: AUDIT OF  
HISTORICAL FINANCIAL  
INFORMATION - GROUP  
AUDITS**

Group Accounting - Associates  
and Joint Ventures - Audit of  
Groups - Consolidation: Problems  
and Procedures - Joint Audits -  
Transnational Audits

**UNIT5: OTHER ASSIGNMENTS**

Audit-Related Services -  
Assurance Engagements - Risk  
Assessments - Forensic Audits -  
Internal Audits - Reporting on  
Prospective Financial Information  
- Impact of Outsourcing an Audit  
- Measuring Social and  
Environmental Performance -  
Audit of Performance Information  
in Public Sector - Integrated  
Reporting **UNIT6: REPORTING**  
Appraisal of Auditor's Reports -  
Key Audit Matters - Forming and

	<p>Critiquing an Audit Matter -  Communication with those  Charged with Governance -  Actions when Auditor's Report is  Modified - Other Reports</p> <p><b>BOOKS FOR REFERENCE:</b></p> <ul style="list-style-type: none"> <li>• ACCA Study  Material, Latest  Edition, United  Kingdom: Becker  Professional  Education  ;2018</li> <li>• ACCA Study Material, Latest  Edition, London: Kaplan  Publishers Ltd;2018</li> <li>• ACCA Study Material, Latest  Edition, London: BPP ;2018</li> <li>• ACCA APPROVED STUDY  MATERIAL OF KAPLAN, BPP  and BECKERS.</li> <li>• S.K Basu: Auditing  principles &amp; techniques,  Pearson Education</li> <li>• VarshaAinapure&amp;MukundAinapur  e: PHI learning private  limited</li> <li>• Saxena, Reddy &amp;Appannaish: A  Text of Auditing, Himalaya  Publishing House</li> <li>• ArunaJha: Elements of  Auditing, Taxmann</li> </ul>
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*ksomayath*

**REGISTRAR**  
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To:

The Principal, YIASC&M

Copy to:

1. Controller of Examinations
2. Principal, Yenepoya Dental College  
File copy



**NOTIFICATION – 39-ACM/2020 dtd. 09.09.2020**

Sub: Introducing the subject 'Social Responsibility and Community Engagement' in the curriculum of BCA, BBA, B.Com and B.Sc. courses

Ref: Resolution of the Academic council at its 39<sup>th</sup> meeting held on 27.08.2020, vide agenda - 13

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The Academic Council at its 39<sup>th</sup> meeting held on 27.08.2020 & subsequently the Board of Management at its 50<sup>th</sup> meeting held on 28.08.2020 have resolved to accept the proposal to introduce the subject 'Social Responsibility and Community Engagement' and to increase the total credits by two credit points, in the following BCA, BBA, B.Com and B.Sc. courses:-

1. BCA (Big Data Analytics and Computing)
2. B.Sc. (Hons) Forensic Science
3. BBA (Logistics & Port Management)
4. BBA (Aviation, Travel & tourism)
5. BBA (Entrepreneurship, International Business Analytics)
6. BBA (Aviation & Logistics)
7. BBA (Journalism, Event, Media & Communication)
8. B.Com (Hons) (International Accounting and Finance)
9. B.Com (International Management Accounting)
10. B.Com (Hons) (Aviation & Logistics)
11. B.Com (Finance, Taxation and Auditing)
12. B.Sc. (HS) (Aviation, Travel and Tourism)
13. B.Sc. (Food Science & Nutrition)



**REGISTRAR**

To,

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

Copy to: Controller of Examinations/File copy

# **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.

### **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.

### **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](http://www.yenepoya.edu.in)) and the college office for the applicants. A merit list will be prepared of selected candidates based on the 12<sup>th</sup> class marks /PUC marks. Reservation of seats will be followed as per the university Bye Laws.

**TOTAL INTAKE OF STUDENTS:**

75 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.

**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).

**Dissertation/Project:** An elective course designed 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.

**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.

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

**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.

**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
	AECC 3	Social Responsibility and Community Engagement	1	0	2	2
	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

<b>C9</b>	<b>Business Strategy &amp; Analysis (SBL-II)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
<b>C10</b>	<b>Strategic Business</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>



<b>IV</b>		<b>Reporting (SBR-II)</b>				
	<b>SEC 2</b>	<b>E-Commerce</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
	<b>GE 4</b>	<b>Summer Internship Project</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>		<b>22</b>	<b>4</b>	<b>0</b>	<b>26</b>
<b>V</b>	<b>C11</b>	<b>Advanced Audit and Assurance I (AAA)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>C12</b>	<b>Advanced Financial Management I (AFM)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -1</b>	<b>Any ONE of the following (a) Income Tax (b)Human Resource Management</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -2</b>	<b>Any ONE of the following (a) Business Law (b) Marketing Management</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>		<b>20</b>	<b>4</b>	<b>0</b>	<b>24</b>
<b>VI</b>	<b>C13</b>	<b>Advanced Audit and Assurance II (AAA)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>C14</b>	<b>Advanced Financial Management- II (AFM)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -3</b>	<b>Any ONE of the following (a) Goods &amp; Services Tax and Customs Duty (b)Principles &amp; Practice of Banking</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -4</b>	<b>Any ONE of the following a)Corporate Law b)Business Environment</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>		<b>20</b>	<b>4</b>	<b>0</b>	<b>24</b>
<b>Grand total credits of (I,II,III,IV,V and VI Semester )</b>			<b>118</b>	<b>22</b>	<b>0</b>	<b>140</b>

## THE COURSE CONTENT, INSTRUCTION HRS AND ASSESSMENT DETAILS

Sl. No	Subject Code	Name of the course	Course Type	Credits			
				Theory	Tutorial	Practical	Total credits
<b>SEMESTER I</b>							
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
<b>SEMESTER II</b>							
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
9.	BCH205	Social Responsibility and Community Engagement	Ability enhancement compulsory course	1	0	1	2
<b>SEMESTER III</b>							
10.	BCH 301	C 5 - Audit & Assurance	Core course	5	1	0	6
11.	BCH 302	C 6 - International Financial Management	Core course	5	1	0	6
12.	BCH 303	C 7 - Strategic Business Reporting (SBR- I)	Core course	5	1	0	6
13.	BCH 304	SEC 1-Computer Application in Business	Skill Enhancement Course	1	0	1	2
14.	BCH 305	GE 3 – Business Mathematics	Generic Elective Course	5	1	0	5
<b>SEMESTER IV</b>							

15.	BCH 401	C 8 - Governance, Risk And Ethics (SBL-I)	Core course	5	1	0	6
16.	BCH 402	C 9 - Business Strategy & Analysis (SBL-II)	Core course	5	1	0	6
17.	BCH 403	C 10 - Strategic Business Reporting (SBR-II)	Core course	5	1	0	6
18.	BCH 404	SEC 2- E-Commerce	Skill Enhancement Course	2	0	0	2
19.	BCH 405	GE 4 - Summer Internship Project	Generic Elective Course	5	1	0	6
<b>SEMESTER V</b>							
20.	BCH 501	C 11 - Advanced Audit and Assurance I (AAA)	Core course	5	1	0	6
21.	BCH 502	C 12 - Advanced Financial Management I (AFM)	Core course	5	1	0	6
22.	BCH503A BCH503B	DSE 1- Any ONE of the following: (a) Income Tax (b) Human Resource Management	Discipline Specific Elective Course	5	1	0	6
23.	BCH504A BCH504B	DSE 2- Any ONE of the following: (a) Business Law (b) Marketing Management	Discipline Specific Elective Course	5	1	0	6
<b>VI SEMESTER</b>							
24.	BCH 601	C 13 - Advanced Audit and Assurance II (AAA)	Core course	5	1	0	6
25.	BCH 602	C 14 - Advanced Financial Management- II (AFM)	Core course	5	1	0	6
26.	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
27.	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. (Hons) (with ACCA)**

**Semester I:**

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

## **C 1 – INTERNATIONAL FINANCIAL ACCOUNTING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper objective**

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**

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**

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**

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

#### **Unit 4 Preparing a Trial Balance**

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

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

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**

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper Objective:**

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:**

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

### **Unit II: Cost Accounting Techniques.**

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

### **Unit III: Cost Accounting Methods:**

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

### **Unit IV: Budgeting:**

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:**

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

### **Unit VI: Performance Measurement:**

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: 30 Hrs

### Unit 1 : Introduction to environmental studies

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

### Unit 2 : Ecosystems

- 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

- 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

- 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

- 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

- 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

- 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

- 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: 90 Hrs

### Paper objective:

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:

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:

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:**

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.:**

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:**

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:**

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**

<b>Semester</b>	<b>Course Offered</b>	<b>Course Name</b>	<b>Hours per week</b>			<b>Credit</b>
			<b>Theory</b>	<b>Tutorial</b>	<b>Practical</b>	
<b>II</b>	<b>C3</b>	<b>Performance Management</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>C4</b>	<b>Financial Reporting</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>AECC 2</b>	<b>English Hindi Kannada</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
	<b>GE 2</b>	<b>Managerial Economics</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>AECC 3</b>	<b>Social Responsibility and Community Engagement</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>
	<b>Total</b>			<b>18</b>	<b>3</b>	<b>2</b>

### C 3 – PERFORMANCE MANAGEMENT

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

#### **Paper objective:**

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 divisionalised 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:**

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

#### **Unit II: Decision-Making Techniques:**

Relevant cost analysis - Cost volume analysis- Limiting factors.

#### **Unit III: Decision-Making Technique – Pricing:**

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

**Unit IV: Budgeting and Control:**

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

**Unit V: Variance Analysis**

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**

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper objective:**

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 frameworks 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:**

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:**

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

### **Unit III: Accounting for transactions in financial statements:**

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

### **Unit IV: Accounting for other transactions in financial statements:**

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

### **Unit V: Analysing and interpreting financial statements:**

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:**

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

### **Preamble:**

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.

The present course hopes to address some of these aspects through an interactive mode of teaching-learning process and by focusing on various dimensions of communication skills. Some of these are:

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.

- **Introduction:** Theory of Communication, Types and modes of Communication
- **Language of Communication:** Verbal and Non-verbal  
(Spoken and Written)  
Personal, Social and Business  
Barriers and Strategies  
Intra-personal, Inter-personal and Group communication
- **Speaking Skills:**

Monologue

Dialogue

Group Discussion

Effective Communication/ Mis- Communication

Interview

Public Speech

- **Reading and Understanding** Close Reading Comprehension  
Summary Paraphrasing Analysis and Interpretation  
Translation (from Indian language to English and vice-versa) Literary/Knowledge  
Texts
- **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



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.

## 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 Shabdhasampatthu, SaathenahalliMallikarjun a, 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, SaathenahalliMallikarjun a, Tanu Manu Prakashana
Unit – 5	-	Communicative Kannada Basic Managerial speaking skills, Listening skills	–	Siddartha Margadarshi

### 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: 90 Hrs

### Paper objectives:

- To enable the students to use micro economic principles and quantitative tools to making sound managerial decisions
- 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:

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:

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:

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

### Unit IV-Market structures :

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

### **Unit V-Demand Forecasting:**

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 K Dewett, *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

## AECC 3 Social Responsibility and Community Engagement

(Total Hours:30)

### Goal:

This paper will help the students

- To develop an appreciation of rural culture, life-style and wisdom amongst students
- To learn about the status of various agricultural and rural development programmes
- To understand causes for rural distress and poverty and explore solutions for the same
- To apply classroom knowledge of courses to field realities and thereby improve quality of learning

### Learning Outcomes:

After completing this course, student will be able to

- Gain an understanding of rural life, culture and social realities
- Develop a sense of empathy and bonds of mutuality with local community
- Appreciate significant contributions of local communities to Indian society and economy
- Learn to value the local knowledge and wisdom of the community
- Identify opportunities for contributing to community's socio-economic Improvements

### Course Content:

#### Unit 1: Appreciation of Rural Society

Rural lifestyle, rural society, caste and gender relations, rural values with respect to community, nature and resources, elaboration of "soul of India lies in villages" (Gandhi), rural infrastructure.

**Assignment:** Prepare a map (physical, visual or digital) of the village you visited and write an essay about inter-family relations in that village.

#### Teaching/ Learning Methodology

1. Interactive Lectures (03 hours)
2. Self directed learning (03 hours)
3. Field activities (02 hours)

#### Unit 2: Understanding rural economy & livelihood

Agriculture, farming, land ownership, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets.

**Assignment:** Describe your analysis of rural household economy, its challenges and possible pathways to address them.

#### Teaching/ Learning Methodology

1. Interactive Lectures (02 hours)
2. Self-directed learning (02 hours)
3. Field activities (04 hours)

**Unit 3: Rural Institutions**  
**hours)**

**(07**

Traditional rural organizations, Self-help Groups, Panchayati raj institutions (Gram Sabha, Gram Panchayat, Standing Committees), local civil society, local administration

**Assignment:** How effectively are Panchayat raj institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual)

**Teaching/ Learning Methodology**

1. Interactive Lectures (02 hours)
2. Field activities (05 hours)

**Unit 4: Rural Development Programmes**  
**hours)**

**(07**

History of rural development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swachh Bharat, PM Awas Yojana, Skill India, Gram Panchayat Decentralized Planning, NRLM, MNREGA, etc.

**Assignment:** Describe the benefits received and challenges faced in the delivery of one of these programmes in the rural community; give suggestions about improving implementation of the programme for the rural poor.

**Teaching/ Learning Methodology**

1. Interactive Lectures (01 hour)
2. Field activities (04 hours)
3. Assignment (02 hours)

**Assessment:** - Feedback, MCQs, Submission & presentation of project work/Survey findings

**Continuous Internal Assessment (CIA)**

Internal Assessment is continuous and details are notified well in advance. CIA consists of the following

SN	Assessment for 100 marks	Marks
1	Objective type questions	20
2	Presentation / Survey Findings	50
3	Assignment/Seminars/Viva-voce/ Class Interaction/Attitude	20
4	Log Book	10

**Recommended field-based practical activities:**

- Interaction with SHG women members and study of their functions and challenges; planning for their skill building and livelihood activities
- Visit MGNREGS project sites interact with beneficiaries and interview functionaries at the work site
- Field visit to Swachh Bharat project sites conduct analysis and initiate problem solving measures
- Conduct Mission Antyodaya survey to support under Gram Panchayat Development Plan (GPDP)
- Interactive community exercise with local leaders, panchayat functionaries, grass-root officials and local institutions regarding village development plan preparation and resource mobilization
- Visit Rural Schools/mid-day meal centres study Academic and infrastructural resources and gaps
- Participation Gram Sabha meetings and study community participation

- Associate with Social audit exercise at the Gram Panchayat level, and interact with programme beneficiaries
- Attend Parent Teacher Association meetings and interview school dropouts
- Visit local Anganwadi Centre and observe the services being provided
- Visit local NGOs civil society organizations and interact with their staff and beneficiaries,
- Organize awareness programmes health camps Disability camps and cleanliness camps
- Conduct soil health test drinking water analysis energy use and fuel efficiency surveys
- Raise understanding of people's impact of climate change building up community's Disaster preparedness
- Organize orientation programmes for farmers regarding organic cultivation rational use of irrigation and fertilizers and promotion of traditional species of crops and plants
- Formation of committees for common property resource management village pond Maintenance and fishing

**Credit:** 2 credit, 30 hours, at least 50% in field, compulsory for all students

**Contents:** Divided into four Modules, field immersion is part of each Unit

**Course Structure:** 2 Credits Course (1 Credit for Classroom and Tutorials and 1 Credit for Field Engagement)

### **Suggested Readings**

#### **Books:**

1. Singh, Katar, Rural Development: Principles, Policies and Management, Sage Publications, New Delhi, 2015.
2. A Handbook on Village Panchayat Administration Rajiv Gandhi Chair for Panchayat Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 [un.org/sdgs/](http://un.org/sdgs/)
4. M.P. Boraian, Best Practices in Rural Development, Shanlax Publishers, 2016.

#### **Journals:**

1. Journals of Rural development, (published by NIRD & PR Hyderabad)
2. Indian Journal of Social Work, (by TISS, Bombay)
3. Indian Journal of Extension Education (by Indian Society of Extension Education)
4. Journal of Extension Education (by Extension Education Society)
5. Kurukshetra (Ministry of Rural Development, GoI)
6. Yojana (Ministry of Information and Broadcasting, GoI)

**SEMESTER III:**

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

## C 5 - AUDIT AND ASSURANCE

L	T	P	C
5	1	0	6

Lectures: 90 Hrs

### Paper objective:

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 Standard 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

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

## **Unit II : Planning and Risk Assessment**

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**

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

## **Unit IV: Audit Evidence**

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**

Subsequent events - Going concern - Written representations

## **Unit VI:Final Audit**

Audit finalisation 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: 90 Hrs

### Paper objective:

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

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

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

### Unit III: Investment appraisal

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**

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**

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 6. Risk Management**

The nature and types of risk and approaches to riskmanagement - 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: 90 Hrs

### Paper Objective:

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

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

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

### Unit 3: Interpretation of Financial Statements

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

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: 1, Practical Lab:30Hrs**

### **Paper Objectives:**

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.

### **Unit 1: Word Processing**

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:**

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:**

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:**

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: 90 Hrs

### Paper objective:

- To enable the students to have grasp of simple arithmetical calculations relating to topics on commerce and economics.
- 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:

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:

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

### Unit III: PortitaneLoss :

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.

### Unit IV-Interest Application:

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

**Unit V: Introduction to Differentiation:**

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 : 40<sup>th</sup>edn, 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**

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



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

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper objective:**

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 judgement 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**

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

### **Unit II: Corporate Governance**

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

### **Unit III: Internal Control and Review**

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**

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

#### **Unit V: Controlling Risk**

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

#### **Unit VI: Professional Values, Ethics and Social Responsibility**

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

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## **C9 - BUSINESS STRATEGY & ANALYSIS (SBL-II)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper objective:**

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 organisation'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.

### **Unit I: Strategic Position**

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**

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

### **Unit III: Business And Process Change**

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**

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**

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**

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

### **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

## **C10 - STRATEGIC BUSINESS REPORTING (SBR) - II**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Course objective:**

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**

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**

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**

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**

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: 30, Practical Lab: 15**

### **Objectives:**

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

### **Unit 1: Introduction**

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.

**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**

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

### **Unit 3: IT Act 2000 and Cyber Crimes**

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**

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**

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**

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, 4<sup>th</sup>Ed.*, 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*, DhanpatRai & Co.
7. SushilaMadan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, DhanpatRai & Co.



#### **GE 4 - Summer Internship Project**

The student shall work for 80 hours in industry under the guidance of a faculty member of his/ her department on a particular topic agreed mutually by them which would be called as a project. A report has to be submitted which shall be assessed followed by a viva voce examination. The student would also have to do a presentation before submitting the report on the completion of the project. The total number of hours for the project submission, presentation and viva is ten hours.

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

**SEMESTER- V**

<b>V</b>	<b>C11</b>	<b>Advanced Audit and Assurance I (AAA)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>C12</b>	<b>Advanced Financial Management I (AFM)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -1</b>	<b>(a) Income Tax (b) Human Resource Management</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -2</b>	<b>(a) Business Law (b) Marketing Management</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>		<b>20</b>	<b>4</b>	<b>0</b>	<b>24</b>

## **C11: ADVANCED AUDIT AND ASSURANCE – I**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Course objective:**

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
- Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.
- Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.
- Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.

### **Learning outcomes:**

- Recognize the legal and regulatory environment and its impact on audit and assurance practice.
- Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
- Assess and recommend appropriate quality control policies and procedure in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.
- Identify and formulate the work required to meet the objectives of non-audit assignments.
- Identify and formulate the work required to meet the objectives of non-audit assignments and apply the international standards on Auditing.
- Evaluate findings and the results of work performed and draft suitable on assignments.
- Understand the current issues and developments relating to the provision of audit-related and assurance services.

### **UNIT1: ETHICS AND CODE OF CONDUCT**

Fundamental Principles - Conceptual Framework Approach - Independence - Confidentiality - Conflicts of Interest - Conflicts in Application of the Fundamental Principles - IFAC Developments

### **UNIT2: PROFESSIONAL LIABILITY**

Legal Liability - Negligence - Restricting Liability - Responsibility of Management and Auditor in Fraud & Error - Expectations Gap

### **UNIT3: CURRENT ISSUES AND DEVELOPMENTS**

Professional and Ethical Developments - Transnational Audits - the Audit of Social, Environmental and Integrated Reporting - Other Current Issues - New and Revised Audit Standards

#### **UNIT4: REGULATORY ENVIRONMENT**

International Regulatory Frameworks - Corporate Governance - Audit Committees - Internal Control Effectiveness - Money Laundering - Laws and Regulations

#### **UNIT5: PRACTICE MANAGEMENT –**

QUALITY CONTROL 10 Hours Principles and Purpose of Quality Control - Quality Control Firm Level - Quality Control for Individual Audit

#### **UNIT6: PRACTICE MANAGEMENT**

OBTAINING AND ACCEPTING PROFESSIONAL APPOINTMENTS10 Hours Change in Auditors - Advertising and Fees - Tendering - Acceptance - Terms of the Engagement

#### **BOOKS FOR REFERENCE:**

- ACCA Study Material, Latest Edition, United Kingdom: Becker Professional Education ; 2020
- ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd; 2020
- ACCA Study Material, Latest Edition, London: BPP ; 2020
- S.K Basu: Auditing principles & techniques, Pearson Education
- VarshaAinapure&MukundAinapure: PHI learning private limited
- Saxena, Reddy &Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann.

## C 12 -ADVANCED FINANCIAL MANAGEMENT (AFM) –I

L	T	P	C
5	1	0	6

Lectures: 90 Hrs

### 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

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

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

### Unit 3: Mergers & acquisitions:

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**

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: 90 Hrs**

### **Objective:**

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

### **UNIT 1: Introduction**

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**

Income from Salaries - Income from house property

### **UNIT 3: Computation of Income under different heads-2**

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

### **UNIT 4: Computation of Total Income and Tax Liability**

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:-**

1. Singhania, Vinod K. and Monica Singhania. 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:90 Hrs

### Paper objective:

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:

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:

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

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



Selection: Meaning, need. steps in selection process.

#### **Unit IV: Managing Performance and Compensation:**

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**

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:**

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:90 Hrs

### Paper objective:

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

- 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:

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:

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

- 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**

- 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**

- 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:90 Hrs

### Paper objective:

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

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

- (a) Market segmentation: Meaning and importance - basis for segmentation – target marketing strategies.
- (b) Consumer behavior: Meaning and definition - Importance of consumer behavior analysis. 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**

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**

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**

(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 ; 4<sup>th</sup> 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, Dhanpat Rai & Co ; 2004
- Michael J Etzel, Bruce J Walker, William J Stanton, Ajay Pandit, *Marketing Management* ; 14<sup>th</sup> edn, ; New Delhi, Mc Grow Hill Education India Pvt Ltd ; 2014

- Philip Kotler, Kevin Keller 15<sup>th</sup> edn, *Marketing Management* ;Pearson Education Ltd.
- B. S. Raman. 1<sup>st</sup> edn :*Modern Marketing* ; New United Publishers, Mangaluru.

**SEMESTER VI**

<b>VI</b>	<b>C13</b>	<b>Advanced Audit and Assurance II</b> <b>(AAA)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>C14</b>	<b>Advanced Financial Management- II (AFM)</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -3</b>	<b>(a) Goods &amp; Services Tax and Customs Duty</b> <b>(b)Principles &amp; Practice of Banking</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>DSE -4</b>	<b>a)Corporate &amp; Business Law (LW)</b> <b>b)Business Environment</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>
	<b>Total</b>			<b>20</b>	<b>4</b>	<b>0</b>

## C13: ADVANCED AUDIT AND ASSURANCE- II

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lecture: 90 Hrs**

### Course objective:

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.
- Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.
- Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.

### Learning outcomes:

- Recognize the legal and regulatory environment and its impact on audit and assurance practice.
- Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
- Assess and recommend appropriate quality control policies and procedure in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.
- Identify and formulate the work required to meet the objectives of non-audit assignments.
- Identify and formulate the work required to meet the objectives of non-audit assignments and apply the international standards on Auditing.
- Evaluate findings and the results of work performed and draft suitable on assignments.
- Understand the current issues and developments relating to the provision of audit-related and assurance services.

### UNIT 1: AUDIT OF HISTORICAL FINANCIAL INFORMATION - PLANNING

Overview of Audit Planning - Audit Methodologies - Materiality - Risk - Analytical Procedures - Planning an Initial Audit Engagement

### UNIT 2: AUDIT OF HISTORICAL FINANCIAL INFORMATION - EVIDENCE

Audit Evidence - Related Parties - Written Representations - Reliance on the Work of an Auditor's Expert - Reliance on the Work of Internal Audit - Documentation

### UNIT3: AUDIT OF HISTORICAL FINANCIAL INFORMATION - EVALUATION & REVIEW

Review Procedures - Comparatives - Other Information - Subsequent Events - Going Concern - Fair Value - Inventory - Tangible Non Current Assets - Intangible Non-Current Assets - Financial Instruments - Investment Properties - Foreign Exchange Rates - Income - Liabilities - Expenses - Disclosures (Segments, Discontinued Operations, EPS, Changes in Accounting Policies)

### UNIT 4: AUDIT OF HISTORICAL FINANCIAL INFORMATION - GROUP AUDITS



Group Accounting - Associates and Joint Ventures - Audit of Groups - Consolidation: Problems and Procedures - Joint Audits - Transnational Audits

**UNIT5: OTHER ASSIGNMENTS** Audit-Related Services - Assurance Engagements - Risk Assessments - Forensic Audits - Internal Audits - Reporting on Prospective Financial Information - Impact of Outsourcing an Audit - Measuring Social and Environmental Performance - Audit of Performance Information in Public Sector - Integrated Reporting

**UNIT6: REPORTING**

Appraisal of Auditor's Reports - Key Audit Matters - Forming and Critiquing an Audit Matter - Communication with those Charged with Governance - Actions when Auditor's Report is Modified - Other 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
- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- S.K Basu: Auditing principles & techniques, Pearson Education
- VarshaAinapure&MukundAinapure: PHI learning private limited
- Saxena, Reddy &Appannaish: A Text of Auditing, Himalaya Publishing House
- ArunaJha: Elements of Auditing, Taxmann

## C 14: ADVANCED FINANCIAL MANAGEMENT (AFM) – II

L	T	P	C
5	1	0	6

Lectures: 90 Hrs

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 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

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

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

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

### Unit 4: Mergers & Acquisitions

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**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectres:90 Hrs**

#### **Paper objective:**

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**

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**

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, 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**

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**

Procedure, persons liable, persons 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**

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)**

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. GhousiaKhatoun, 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
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](http://www.gst.gov.in), [ctax.kar.nic.in](http://ctax.kar.nic.in)

### **DSE 3: PRINCIPLES AND PRACTICE OF BANKING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

#### **Paper objective:**

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:**

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 BharathiyaMahila Bank (BMB).

#### **Unit II:Commercial Banks:**

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

### **Unit III: Internet Banking**

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:**

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

### **Unit V:Negotiable Instrument:**

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:**

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.NarayanKayarkatte (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**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

**Lectures: 90 Hrs**

### **Paper objective:**

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 a 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**

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**

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.**

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**

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**

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**

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, Newdelhi, Sultan Chand & Sons.
- Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
- P.P.S. Gogna. Company Law: 11<sup>th</sup>edn : 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/1<sup>st</sup>edn :Ane Books, New Delhi.



## DSE 4 - BUSINESS ENVIRONMENT

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Lectures:90 Hrs

### Paper objective:

The course aims to give insights on how a business operates in a dynamic social, cultural and economical 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

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 :

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

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

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

#### **Unit IV: Technological Environment:**

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.

#### **UnitV: Political and Socio-Cultural Environment**

##### **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.

##### **UnitVI: Socio-Cultural Environment**

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*. (11<sup>th</sup>ed.). Bangalore: Himalaya publications.
- Francis Cherunilam. (2011). *Business Environment*. (12<sup>th</sup>ed.). Mumbai: Himalaya publishing house.
- S.K.Mishra, P. (2011). *Economic Environment*. (5<sup>th</sup>ed.). Delhi: Himalaya publishing house.

