



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

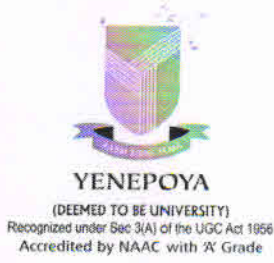
BACHELOR OF COMMERCE (B.COM)

(INTERNATIONAL MANAGEMENT ACCOUNTING)

(CURRICULUM - EFFECTIVE FROM 2020-21)

ATTESTED

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Ref: No. Y/REG/ACA/ACM-38/2020

14.05.2020

NOTIFICATION – 38-ACM/07/2020 dtd. 14.05.2020

Sub: Starting of B.Com (International Management Accounting) course under the Faculty of Humanities, Social Sciences, Commerce & Management Studies

Ref: Resolution of the Academic council at its 37th meeting held on 13.12.2019, vide agenda-14

The Academic Council at its 38th meeting held on 27.04.2020 and subsequently the Board of Management at its 49th meeting held on 30.04.2020 have resolved to approve the proposal to start three years of B.Com (International Management Accounting) course with the annual intake of 75 students per year under the Faculty of Humanities, Social Sciences, Commerce & Management.

This notification issued for implementation with effect from the academic year 2020-21.

REGISTRAR

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To,

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

Copy to:

1. Controller of Examinations
2. File copy

B. Com. (International Management Accounting)

The Bachelor of Commerce degree is designed to provide a student with a wide range of managerial skills while at the same time builds competence in a particular area of business studies. Commerce education plays a very important role in changing the business world. It is the most important key, which leads to success in all sectors of economy.

The education imparted among Commerce students includes lecturing, learning, group discussion, brain-storming, simulation exercises, case study, role-play, seminars etc... Through all these, the Commerce students have derived some benefits. Lecturing seeks to offer a large amount of knowledge in a capsule form. Interaction and group discussion will make them involve in the topic and develop debating qualities. Brain-storming sessions help the students develop their creative thinking in groups. Simulation exercises make them change their attitude in different cases. Case study makes them understand the subject; improve communication skill, problem-solving rationale and many more. However, a Commerce student would understand the value of concentration, patience and creativity thereby trying to develop within him, the fruit of real education.

Commerce education has gained such an importance because if a simple mistake is committed or an entrepreneur in his business affairs takes a slightly wrong decision, then it would lead to the doom of his enterprise, which has been developed so far. Therefore, Commerce education is very important. The activities relating to Commerce is also affected when the business cycle is not going well.

Through Commerce education, a student is exposed to the environment of the business world. It is helpful for preparing them for self-employment and developing in them, the entrepreneurial abilities. It also inculcates practice orientation among the students. It makes them know about the importance of applying economic principles while making business decisions. It makes them aware of social, economic and political problems relating to business concerns. It teaches them to face the market situation, to adapt themselves to the present circumstances. Moreover, it helps them to meet the global competition.

The process of Commerce education can be understood through its nature. It is a socio-behavioural science i.e. it is the science, which studies the social behaviour or human behaviour with conduct of business activities.

The role played by an effective system of Commerce education is self-evident as it provides necessary inputs among the young graduates of today, towards turning them to dynamic and successful businessmen of tomorrow. It must train the students not only in the technical aspects of the business, but also teach morals and ethics. The Commerce education must be theoretical and practical. This must never be forgotten that the real education is one, which provides freedom of thought and judgment and liberation from dogmas. In this way, the role played by Commerce education is very important or sufficient as well as effective in the changing business world. The Yenepoya University proposes to conduct the B.com course in order to offer a more modern and complete training to eligible students interested in the field of commerce.

Programme Outcome:

The B.Com graduates can pursue CA/CS and also Post Graduate Studies like M.Com, MBA, MCA, ICWA, ISCI, etc. After their Post Graduation, they may do M.Phil. or Ph.D. and take teaching as their career in higher education institutions like Degree colleges and Universities. Other Career Options: Chartered Accountancy, Banking Services, Insurance Sectors, Marketing, Company Secretary Ship, Auditing, Tax Consultant, Stock Exchange Services, Tax Consultancy, Management & Planning, Entrepreneurship, Law etc. They are also eligible to study Certificate Courses of any discipline. They may appear for any competitive exams

conducted by Union Public Service Commission (UPSC), Karnataka Public Service Commission (KPSC), Indian Railway Board, etc for entering into the government services.

Programme Specific Outcomes:

- Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- Learners will be able to do higher education and advance research in the field of commerce and finance.

1. 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.

2. Eligibility

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.

3. Selection Process

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

4. Total Intake of Students

75 students will be registered per year for the course.

5. Medium of Instruction

The medium of instruction and examination shall be English.

6. Attendance and Change of Subjects

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

A candidate who does not satisfy the requirement of attendance in more than two subjects in a semester shall not be permitted to take the whole (all papers/subjects) University examination of that semester and he/she shall seek re-admission to that semester in a subsequent year and fulfill the attendance requirements of all subjects.

A student having an attendance shortage in any two subjects (whatever may be the credits or type e.g. theory /practical) will not be allowed to write the examination of those two subjects, during that semester.

The student will enroll by paying a casual term fee of Rs. 7000 per subject and will undertake remedial classes held during the semester vacation (either summer or winter) and fulfill the attendance requirement and take the examination when offered according to odd or even semester.

A student seeking readmission due to shortage of attendance in 3 subjects and more per semester will not be permitted to carry forward the tuition fee. The student will pay the entire tuition fee of the semester.

A student having the required attendance percentage in all subjects and fails to pass the subject in semester is permitted to carry over all subjects and will attempt the exam as offered during the odd or even semester as a resit candidate

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

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

7. Teaching Learning Methodology

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

Lectures, class discussions, reading assignments, discussion groups. Lecture-demonstration, Student Presentation, Panel discussion by student panels from the class. Student reports by individuals, Student-group reports. Debate (informal) on current issues by students Forums Bulletin boards, Small groups such as task oriented, discussion, Textbook assignment. Reading assignments in journals, monographs, Assignment to outline portions of the textbook, Assignment to outline certain supplementary readings, Debates (formal) . Crossword puzzles Maintaining Portfolios / Diaries. Reports on published research studies, Library research on topics or problems .Written book reports by students , Interviews, Audio-tutorial lessons , Open textbook study, committee projects--small groups ,Individual projects , Quiz, Use of dramatization, skits, plays(street plays) ,Student construction of diagrams, charts, or graphs, Making of posters by students , Problem solving or case

studies. Use of flip chart board by instructor as aid in teaching, Use of diagrams, tables, graphs, and charts by instructor in teaching. Use of displays by instructor, Use of slides, Use of motion pictures, educational films, videotapes, use of recordings (Ted Talks), role playing, peer teaching. Coaching: special assistance provided for students having difficulty in the course .VIVA, filling out forms (income tax, checks). Visit an "ethnic" locations or commercial establishments or community. On the job training, specialize in other countries and in India, visit to an employment agency, campaigning, volunteering, preparing mock newspaper on specific topic or area, an entrepreneurial activity, and writing reports or project proposals.

8. Examination Structure for written exam

	Marks
Internal Assessment	25
Final Examination	75
Total	100

9. Continuous Internal Assessment (CIA)

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

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

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

11. Registration for Examinations

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

12. Conduct of Examinations

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

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

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

14. Examination Scheme/Assessment

A) Question Pattern for the end semester exam will be as below

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

B) Examination Scheme for

1	Constitution of India	MCQs
2	Human Rights, Gender Equity and Environmental Studies	MCQs
3	Intellectual Property Rights	MCQs

C) Marks for N.S.S., Sports and Games, Other Co-Curricular, Extra-Curricular activities and students who have received meritorious awards will be considered as per UGC regulations.

D) Continuous Internal Assessment (CIA):

Individual faculty will design the assessment for CIA. There will be no internal or final exam and the marks will be out of 100.

Question paper pattern

Duration: 3 Hours

Max. Marks: 75

Section A

Answer the following Questions

(1*15=15)

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

Section B

Answer any THREE of the Questions

(10 *3=30)

- 16.
- 17.
- 18.
- 19.
- 20.

Section C

Answer any TWO Questions

(15 *2=30)

- 21.
- 22.
- 23.
- 24.

7. Minimum for a Pass

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

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

8. Re-totaling

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

9. With Holding of Results

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

10. Carry Over

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

11. Rejection of Results

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

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

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

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

12. Grade Points - 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 are evaluated following the grading system, which is considered to be better than the conventional marks system. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations is followed as per the UGC formulated guidelines. The CBCS syllabus is framed with not more than 20 % deviation. at the maximum

The papers are marked in a conventional way for 100 marks. The marks obtained are converted to a 10-point scale (if it is 50 marks paper 5point scale).

Grade Point = Actual Marks scored out of 100/10.

Range of Marks:

Absent	Below 4	4 - 4.49	4.5 - 4.99	5 - 5.99	6 - 6.99	7 - 7.99	8 - 8.99	9 - 10
0	0	4	5	6	7	8	9	10

Grade Point Weightage (GPW): Grade points of each paper multiplied by credits assigned to the subject.

GPW= Grade point X Credits

The Semester Grade Point Average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits in the semester.

SGPA = Σ Credits x Grade Points / Total Credits

Minimum SGPA for a pass is 4.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

The Cumulative Grade Point Average (CGPA) - is the weighted average of all the subjects undergone by a student over all the six semesters of a course.

CGPA = Σ Total credits in the semester x SGPA / Total credits of the course. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/ CGPA/ Classification of final result for a UG course.

Grade Point and Class Description:

Letter Grade	Grade Point	Range of mark
O (Outstanding)	10	9.00-10
A+ (Excellent)	9	8.00 - 8.99
A (Very Good)	8	7.00 -7.99
B+ (Good)	7	6.00 - 6.99
B (Above Average)	6	5.00 - 5.99
C (Average)	5	4.50 - 4.99
P (Pass)	4	4.00 - 4.49
F (Fail)	0	Below 4
Ab (Absent)	0	0

21. Rejection of Results

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

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

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

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

22. Transfer of Admission

Transfer of admissions to other university is permissible only on mutual agreement with the other university. A candidate migrating from any other university may be permitted to join III/V Semester of the degree programme provided he/she has passed all the subjects of

previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Yenepoya University. Conditions for transfer of admission of students of other universities

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

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

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

23. The Details of Course Structure and Assessment

B. Com. (International Management Accounting)

Semester	Subject Code	Subject Name	Total Credit	Marks		Total Marks
				Internal	External	
I	DC01BCI-1A1	English	4	25	75	100
	DC01BCI-1C1	Financial Accounting-I	6	25	75	100
	DC01BCI-1C2	Cost Management (Part 1 - Sec D)	4	25	75	100
	DC01BCI-1C3	Business Economics	4	25	75	100
	DC01BCI-1C4	Constitution of India	2	25	75	100
	Total			20	125	375
II	DC01BCI-2A1	Hindi	3	25	75	100
	DC01BCI-2A2	Kannada				
	DC01BCI-2A3	Communicative English				
	DC01BCI-2C1	Financial Accounting II	6	25	75	100
	DC01BCI-2C2	Financial Planning and Performance Management (Part I- Sec C and Sec B)	6	25	75	100
	DC01BCI-2C3	Auditing, Internal Controls & Technology and Analytics (Part I- Sec E and Sec F)	3	25	75	100
DC01BCI-2C4	Human Rights, Gender and Environmental Studies	2	25	75	100	
Total			20	125	375	500
III	DC01BCI-3C1	External Financial Reporting Decisions (Part I- Sec A)	4	25	75	100
	DC01BCI-3C2	Business Statistics	6	25	75	100
	DC01BCI-3C3	Principles of Management	4	25	75	100
	DC01BCI-3C4	Corporate Finance(Part II- Sec B and Sec D)	4	25	75	100
	DC01BCI-3C5	Income Tax Law and Practice	4	25	75	100
	DC01BCI-3C6	Business Law	3	25	75	100
Total			27	150	450	700
IV	DC01BCI-4C1	Principles and Practice of Auditing	4	25	75	100
	DC01BCI-4C2	Advanced Cost and Management Accounting (Part II- Sec C and Sec E)	6	25	75	100
	DC01BCI-4C3	Corporate Law	4	25	75	100
	DC01BCI-4C4	Intellectual Property Rights	2	25	75	100
	DC01BCI-4C5	Income Tax Law and practice – Assessment procedures and authorities	4	25	75	100
	DC01BCI-4C6	Organizational Behaviour, Business Environment and Professional Ethics (Part II- Sec F)	2	25	75	100
Total			22	150	450	600
	DC01BCI-5C1	Corporate Accounting I	6	25	75	100
	DC01BCI-5C2	Business Mathematics and Logical Reasoning	4	25	75	100

V	DC01BCI-5C3	Introduction to Goods and Service Tax	6	25	75	100
	DC01BCI-5C4	Principles and Practice of Banking	3	25	75	100
	DC01BCI-5C5	Financial Statement Analysis (Part II- Sec A)	4	25	75	100
	DC01BCI-5O1 DC01BCI-5O2 DC01BCI-5O3	Any ONE of the following: Entrepreneurship Management Marketing Management International Business Management	2	25	75	100
	Total			25	150	450
VI	DC01BCI-6C1	Indian Financial System	4	25	75	100
	DC01BCI-6C2	Computer Application in Business	2	CIA		100
	DC01BCI-6C3	Goods and Services Tax: Procedure and Practice and Customs Duty	6	25	75	100
	DC01BCI-6C4	Corporate Accounting II	6	25	75	100
	DC01BCI-6C5	Project or Internship	4	CIA		100
	DC01BCI-6O1 DC01BCI-6O2 DC01BCI-6O3	Any ONE of the following Tourism Management E-Commerce Insolvency and Bankruptcy	2	25	75	100
	Total			24	100	300
Grand Total (I, II, III, IV, V & VI Semesters)			138	800	2400	3500

*SWAYAM courses may be undertaken as choice for any of the four and two credit modules.

24. SWAYAM Course Guidelines (For Students) Minimum 8 credits and a maximum of 20 credits of MOOC credits is permitted.)

Guidelines for opting MOOC subjects as elective or open elective (Any of the 4 credit or 2 credit subjects) Core 6 credit courses are not electives.

- At the time of selecting any Elective or Open Elective, student can opt for a MOOC subject of same credit or one credit less.
- Process for opting MOOC subject by the student:

Student identifies a MOOC subject on SWAYAM portal (<https://swayam.gov.in>).

Student informs Departmental SWAYAM Coordinator (DSC) about it.

DSC gives the code of the subject to the student.

Students will apply online through SMS or mobile app.

After the process the student enrolls/registers in the subject on SWAYAM portal (<https://swayam.gov.in>).

Student will inform DSC after registering and enrolling on SWAYAM portal.

- After the completion of the subject, a copy of the certificate of completion with the marks obtained is to be submitted to the DSC.

DC01BCI-1A1

English

(Total Hours 60)

Goal: The aim of this paper is to sharpen the comprehensive ability and, analytical capacity of students by developing communicative competence and expression in the English language and to develop the skills of students in public speaking, leadership and in the journalistic field.

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

- Master communication skills in English with fluency and accuracy.
- Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- Perform academic writings and make academic presentations precisely, logically and effectively.
- Acquire an attitude to understand social issues and concerns.
- Undertake journalistic activities like writing, editing and designing newspapers, shooting and anchoring news bulletins and television programmes, producing corporate films and documentaries.

Course Content

Part A

Prose and Poetry

Prose:

1. The open window- Saki
2. My Financial Career – Stephen Leacock
3. On Saying Please- A G Gardiner

Poetry:

1. Ozymandias – P B Shelley
2. Golden boat- Rabindranath Tagore
3. Sonnet 29- William Shakespeare

Part B

Articles, Prepositions, question tags, Pronoun, Direct and indirect sentences, Active and passive voice, conjunctions, verb

1. Precis writing
2. Phonetic
3. Correction of errors
4. Comprehension
5. Antonym
6. Synonym
7. Homonym
8. One word substitute
9. Correction of spelling
10. Email correspondence
11. Memorandum, Agendas, Minutes of the meeting

Suggested Reading:

- David Green: Macmillan. Contemporary English Grammar Structures and

Composition.

- N Krishnaswamy . Modern English (Published by Macmillan).
- W H Hudson. An Outline History of English Literature –.
- B. Prasad. A Background to the Study of English Literature, rev. ed. 3. Delhi: Macmillan, 2008.
- Lawrence Venuti Translation Studies : A Reader New York : Routledge, 2000.
- Abrahms, M. H .A Glossary of Literary Terms. Bangalore: Prism 2 Modernism Peter Childs London: Rutledge, 2008.
- A Brief History of English John Peck and Martin Coyle. Basingstoke: Literature. Palgrave, 2002.
- K.R.Sreenivasa Iyengar. Indian Writing in English Delhi, Sterling, 1984.
- M.K.Naik .A History of Indian English Delhi, Sahitya Literature Academi, 1982.
- A.K.Mehrotra. A Concise History of Indian Delhi, Permanent Literature in English Black, 2008.

DC01BCI-1C1
Financial Accounting I

(Total Hours 90)

Goal: This paper is to help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

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

- To develop and understand the nature and purpose of financial statements in relationship to decision making.
- To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.

Course Content

Unit 1: Accounting Standards (AS)

Meaning, Definition and Importance. Statutory Bodies to prescribe Accounting Standards. NACAS and National Financial Reporting Authority. AS-1: Disclosure of Accounting Policies: -Need for Disclosure, Fundamental Accounting Concepts: - Going Concern Concept, Accrual Concept and Consistency Concept. Major considerations in selection of Accounting Policies: - Prudence, Substance over form and materiality.

Unit 2: Final Accounts of Sole Trading Concerns

Preparation of: Trading Account and Profit & Loss Account, Balance Sheet.

Unit 3: Final Accounts of Non- Trading Concerns

- a. Meaning and Treatment of Revenue and Capital items.
- b. Preparation of Income and Expenditure Account and the Balance Sheet with the given Receipts and Payments Accounts and other information.

Unit 4: Accounting from incomplete records

Meaning, merits and limitations of Single Entry System. Analytical method of calculation of profit- conversion into double entry system only.

Unit 5: Consignment Accounts

Meaning, Valuation of Consignment Stock and Abnormal Loss (including higher invoicing) Journal entries and Ledger accounts in the books of Consignor and Consignee (memorandum method excluded).

Unit 6: Hire Purchase System and Instalment System

Entries and Ledger accounts in the books of Hire Purchaser and Hire Vendor (including problems on full and partial re- acquisition). Instalment System Entries and Ledger accounts in the books of Purchaser and Seller.

Suggested Reading:

- J Madegowda and Dr Giridhar, K V, Financial Accounting (Volume – I), Himalaya Publishing House, Mumbai
- Dr. B. Mariyappa, Anil Kumar – Advanced Financial Accounting, HPH
- Arulanandam & Raman; Advanced Accountancy, HPH
- Dr. Alice Mani: Advanced Financial Accounting, SBH.
- Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
- Dr. Venkataraman & others :Financial Accounting, VBH
- Dr. Alice Mani: Financial Accounting, SBH.

DC01BCI-1C2

Cost Management (Part 1 - Sec D)

(Total Hours 60)

Goal: This paper aims to provide adequate knowledge about the various aspects of cost Management and to facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

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

- Calculate fixed, variable, and mixed costs and demonstrate an understanding of the behavior of each in the long and short term and how a change in assumptions regarding cost type or relevant range affects these costs. Identify cost objects and cost pools and assign costs to appropriate activities. Demonstrate an understanding of the nature and types of cost drivers and the causal relationship that exists between cost drivers and costs incurred
- Identify and define cost measurement techniques such as actual costing, normal costing, and standard costing; calculate costs using each of these techniques; identify the appropriate use of each technique; and describe the benefits and limitations of each technique. Demonstrate an understanding of variable (direct) costing and absorption (full) costing and the benefits and limitations of these measurement concepts. Determine the appropriate use of joint product and by-product costing
- Explain supply chain management. Define lean resource management techniques. Identify and describe the operational benefits of implementing lean resource management techniques. Define material requirements planning (MRP). Identify and describe the operational benefits of implementing a just-in-time (JIT) system
- Define value chain analysis. Identify the steps in value chain analysis. Explain how value chain analysis is used to better understand a firm's competitive advantage. Define, identify, and provide examples of a value-added activity and explain how the value-added concept is related to improving performance

Course Content

Unit 1: Measurement concepts

- Cost behavior and cost objects
- Actual and normal costs
- Standard costs
- Absorption (full) costing
- Variable (direct) costing
- Joint and by-product costing

Unit 2: Costing systems

- Job order costing
- Process costing
- Activity-based costing

- Life-cycle costing

Unit 3: Overhead costs

- Fixed and variable overhead expenses
- Plant-wide vs. departmental overhead
- Determination of allocation base
- Allocation of service department costs

Unit 4: Supply chain management

- Lean resource management techniques
- Enterprise resource planning (ERP)
- Theory of Constraints
- Capacity management and analysis

Unit 5: Business process improvement

- Value chain analysis
- Value-added concepts
- Process analysis, redesign, and standardization
- Activity-based management
- Continuous improvement concepts
- Best practice analysis
- Cost of quality analysis
- Efficient accounting processes

Suggested Reading:

- Wiley's IMA excel 2020 Edition
- <https://www.mylogicvideos.com/>
- Steven M Bragg's Cost Accounting Fundamentals; 6th Edition.
- Horngren's Cost Accounting: A Managerial Emphasis (16th Edition)
- Principles of Cost Accounting by VanDerbeck (16th Edition)
- Management and Cost Accounting for Dummies by Sandy Hood 2013 Edition.

DC01BCI-1C3
Business Economics

(Total Hours 60)

Goal: The aim of this paper is to provide the students about the concepts of demand and supply, production and cost analysis. This paper also tries to update the students with the knowledge GDP and fiscal policy.

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

- To analyze the basic tools of economics and their application in business
- To develop analytical abilities in the area of business microeconomics

Course Content:

Unit 1: Introduction

Introduction to Economics – definition, scope and subject-matter; basic economic problems; Microeconomics & Macroeconomics; meaning & scope of business economics; basic concepts in economics; market and command economies.

Unit 2: Demand & Supply Analysis

a) Demand Analysis – concept, determinants and demand function, law of demand, demand schedule and demand curve, exceptions to law of demand, individual and market demand, rationale for law of demand (brief explanation of price effect, income effect and substitution effect); demand distinctions; elasticity of demand – types (price, income, cross and promotional), measurement, determinants and uses of concept of elasticity.

b) Supply Analysis – concept, determinants and supply function, law of supply, supply schedule and supply curve; elasticity of supply.

Unit 3: Production & Cost Analysis

a) Production – meaning, production function – short-run and long-run; concepts – total, marginal and average product, inter-relationship; law of variable proportions – schedule and diagram, stages; Returns to scale – increasing, decreasing and constant returns to scale; economies and diseconomies of scale.

b) Cost Analysis: Concepts – private and social cost, opportunity cost, money cost, economic and accounting costs; short run costs and long run costs – fixed and variable, total, average and marginal; cost schedules and cost curves.

Unit 4: Introduction to Macro Economics

Nature, Scope, Macroeconomic Issues in an economy; Introduction to National Income Accounting - Concepts of GDP and National Income; Measurement of National Income and Related Aggregates; Nominal and Real Income, Limitations of the GDP concept.

Unit 5: National Income Determination

Actual and potential GDP; Aggregate Expenditure – Consumption Function & Investment Function; Equilibrium GDP; Concepts of marginal and average propensities to save and consume; Autonomous Expenditure: Concept of Multiplier & accelerator National Income Determination in an Open Economy with Government - Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes; Net Export Function: Net Exports and Equilibrium GDP. Inflation - Meaning and nature, Types, Causes & Consequences of inflation; Deflation - Causes and Consequences.

Suggested Reading:

- Begg D., Fischer S. & Dornbusch R. (1984): Economics, London, McGraw-Hill
- Colander D. C. (1994): Economics, Boston, Irwin
- Dean J. (1992): Managerial Economics, New Delhi, Prentice-Hall of India
- Mehta P. L. (1999): Managerial Economics – Analysis, Problems & Cases, New Delhi, Sultan Chand & Sons, 6e
- Salvatore D. (1999): Managerial Economics, London, McGraw-Hill
- Samuelson P. & Nordhaus W. (2000): Economics, New Delhi, Tata McGraw-Hill, 16e
- Taylor J. B. (2000): Economics, New Delhi, A.I.T.B.S. 2e
- Diulio E. (1998): Macroeconomics, Schaum's Outlines, New Delhi, Tata McGraw-Hill, 3e
- Dornbusch R., Fischer S. & Startz R. (1998): Macroeconomics, New Delhi, Tata McGraw-Hill, 7e
- Farmer R. E. A. (2002): Macroeconomics, Singapore, Thomson-SouthWestern, 2e
- Hyman D. (1992): Economics, Boston, Irwin, 2e
- Mankiw N. G. (2000): Macroeconomics, New York, Worth, 4e
- Mittal A. (2006): Macroeconomics, New Delhi, Taxmann
- Nag A. (2005): Macroeconomics for Management Students, New Delhi, Macmillan, 2e
- Samuelson P. & Nordhaus W.: Economics, New Delhi, Tata McGraw-Hill, (most recent ed.)

DC01BCI-1C4

Constitution of India

(Total hours 30)

Goals This course is to keep the students abreast with the knowledge of the Constitution of India. To make the students understand the importance of human rights as citizens of India.

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

- State and explain the constitution of India and its Constituent Assembly
- Explain fundamental rights and duties of citizen
- Identify union, state and federalism of India
- Knowledge of electoral process in India.
- State the basic concepts of Human Rights and its functions and authorities in society.

Course content

Unit 1: Indian Constitution

- Meaning and Importance of Constitution
- The Constituent Assembly
- The Preamble
- Salient Features

Unit 2: Fundamental Rights and Directive Principles

- Meaning and Differences between Fundamental Rights and Directive Principles
- Fundamental Rights
- Rights Information Act Meaning, importance of RTI 2005

Unit 3: Union Government

- President of India- Election, Powers and Position
- Prime Minister and council of Ministers
- Parliament – Lok Sabha, Rajya Sabha- Organisations and Powers

Unit 4: State Government

- The Governor
- Chief Minister and Council of Ministers
- State Legislature Vidhana Sabha, Vidhana Parishad – organization and Powers

Unit 5: Federalism In India

- Meaning Federal and Unitary Features

Unit 6: The Judiciary

- The supreme Court – Organization, Jurisdiction and Role
- The High Court – Organization Jurisdiction and Role

Unit 7: Electoral Process In India

- Election Commission – Organization, Functions

Unit 8: Local Governments

- Rural and Urban – Organisation, Powers and Functions

Unit 9: Human Rights

- Human rights – Meaning
- Universal Declaration of Human Rights

Unit 10 Human Rights Advocacy

- Global Advocacy of Human Rights Amnesty International and other Organizations.
- People's Union for Civil Liberty (PUCL)
- Human Rights Commission in India
- Minority Commission in India
- Remedies against Violation of Human Rights in India

Suggested Reading:

- Basu, D.D , Constitution of India, New Delhi Himalaya Publication ; 2001
- Dinesh Shelton, David P Stuart, International Human Rights in Nutshell. Thomas Burgentel, West Nutshell Publisher; London ; 2005.
- Parvathy Appaiah, Constitution of India, Mangalore Divya Deepa Publication ; 2005
- Parvathy Appaiah, Human Rights. Divya Deepa Publication Mangalore ; 2016
- RajRam. M, Constitution of India Himalaya Publication, New Delhi ; 1999

DC01BCI-2A1
Hindi

(Total Hours 45)

E-āzÉ

xÉÈìWûirÉ xÉå EpÉUIÉå uÉÉsÉÉ ÍcÉÇÍÉÍÉ WûqÉå E³ÉíÉ xiÉU mÉU sÉå eÉÉíÉÉ Wæû eÉWûÉð qÉÍÉÑwrÉ MüÉ MüsrÉÉhÉ LuÉÇ xÉqÉxì- qÉÉŞÉ pÉÉæliÉMü IE UWûMüU ExÉxÉå oÉÄQåû mÉËUmÉåxrÉ Müð AÉåU AaÉèxÉU UWûíÉÉ Wæû | CxÉ E-āzrÉ xÉå aÉ± AÉæU MüÉurÉ MüÉ UcÉÍÉÉ ìMürÉÉ aÉrÉÉ WæÇû | MüÉåD pÉí qÉÉæÍsÉMü MüÉurÉ MüluÉ – qÉÉÍÉxÉ MüÉ mÉèliÉÄmÉ WûÉåíÉÉ Wæû, ExÉMüð UcÉÍÉÉ cÉÉWåûîeÉíÉÍÍ AMûîxqÉMüíÉÉ Måü xÉÉjÉ WÒûD WûÉå, uÉWû AmÉÍÉå pÉíiÉU MüluÉ Måü AliÉeÉiaÉíÉ Müð mÉÔUí fÉsÉMü xÉðeÉÉârÉå UWûíÉÉ Wæû, MüluÉ IEå zÉqoÉÔMü MüÉå ‘WûËUeÉÍÉ’ Müð AmÉåxrÉÉ‘pÉÔÍqÉ- mÉÑŞÉ’ MåüÄmÉ qÉåÇ zÉqoÉÔMü Wûí lÉWûí xÉÉUå qÉÍÉÑwrÉ pÉÔÍqÉ- mÉÑŞÉ MüWûsÉÉMüU lÉrÉí xÉÉjÉíMüíÉÉ mÉÉÍÉå Måü AÉÍkÉMüÉUí WæÇû, CxÉ MüÉurÉ qÉåÇ rÉWû pÉÉUÉ MüD xjÉsÉÉåÇ mÉU urÉYíÉ WÒûAÉ Wæû | MÑüNü MüWûÉìlÉrÉÉåÇ Måü ²ÉUÉ ìuÉkÉÉÍjÉirÉÉåÇ Müð MüsmÉÍÉÉzÉíÉíÉÉ, ìMürÉÉzÉíÉíÉÉ MüÉå pÉí ìuÉMüÍxÉíÉ MüUIÉå mÉèrÉÉxÉ ìMürÉÉ aÉrÉÉ Wæû,

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eÉíuÉÍÉ Måü ÍsÉL pÉÉwÉÉ AÉæU pÉÉwÉÉ Måü ÍsÉL urÉÉMüUhé qÉWûiuÉmÉÔhÉí Wæû, CxÉqÉåÇ urÉÉMüUhé pÉÉaÉ pÉí xÉÍqqÉÍsÉíÉ ìMürÉÉ aÉrÉÉ Wæû | îeÉxÉxÉå ìuÉ±ÉÍjÉirÉÉåÇ Måü urÉÉMüUhé xÉÇoÉÇkÉí ¥ÉÉÍÉ SålÉå Måü ÍsÉL mÉèrÉÉxÉ ìMürÉÉ aÉrÉÉ Wæû |

Course Content

UNIT 1	-	sÉbÉÑ MüÉurÉ	
		1. zÉqoÉÔMü	- eÉaÉSízÉ aÉÑmiÉ
UNIT 2	-	MüWûÉÍÍ	
		1. NûÉåOúÉ eÉÉSOaÉU	- eÉrÉzÉÇMüU mÉèxÉÉS
		2. DS MüÉ irÉÉåWûÉU	- mÉèåqÉcÉIS
		3. pÉÉåSÉÉUÉqÉ MüÉ eÉíuÉ	- WûÉUzÉÇMüU mÉUxÉÉD
		4. aÉæÇaÉèìlÉ	- A¥ÉârÉ
UNIT 3	-	urÉÉMüUhé	
		1. xÉÇ¥ÉÉ	- pÉåS
		2. xÉuÉííÉÉqÉ	- pÉåS
		3. zÉoS	- ìuÉMüÉUí – AìuÉMüÉUí
		4. ÍsÉÇaÉ	- (AlrÉ ÍsÉÇaÉ ÄmÉ ÍsÉZÉÍÉÉ)
		5. uÉcÉÍÉ	- (uÉcÉÍÉ oÉSSÉÍÉÉ)
UNIT 4	-	urÉÉMüUhé	
		1. ìMürÉÉ	- pÉåS
		2. ìMürÉÉ ìuÉzÉåwÉhÉ	- pÉåS
		3. qÉÑWûÉuÉUå	
		4. mÉÉËUpÉÉìwÉMü zÉoSÉuÉsÉí- ìWûÍSÍ ÄmÉ ÍsÉZÉÍÉÉ	(Technical words)
		5. ìWûÍSÍ qÉåÇ AlÉÑuÉÉS	

xÉÇSpÉi aÉëjÉ :

- Mü³ÉQû pÉÉwÉÉ Måü AÉkÉÑìlÉMü MüluÉ MÑüuÉåÇmÉÑ Måü ‘zÉÔSì- iÉmÉxuÉi sÉåZÉMü eÉaÉSizÉ aÉÑmiÉ.
- zÉqoÉÔMü sÉÉåMü pÉÉUiÉi mÉëMüÉzÉlÉ – CsÉÉWûÉoÉÉS 01
- ìWûlSì MüWûÉlÉi MüÉ CìiÉWûÉxÉ – QûÉ. sÉÉsÉcÉlSì aÉÑmiÉ qÉÇaÉsÉ, UÉkÉÉMxüwhÉ mÉëMüÉzÉlÉ
- zÉææÉlÉhÉMü urÉÉMüUhÉ – MxüwhÉÉMÑüqÉÉU aÉÉåxuÉÉqÉi, AÉsÉåZÉ mÉëMüÉzÉlÉ, ìSssÉi.
- EmÉlrÉÉxÉMüÉU mÉëåqÉcÉÇS – qÉWåûzÉ pÉOûlÉaÉU, lÉåZÉlÉsÉ mÉîosÉlÉzÉÇaÉ WûÉExÉ, ìSssÉi.

ಪ್ರಶ್ನೆಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು (ಸುಮಾರು 100 ಪದಗಳಲ್ಲಿ) ನೀಡಿ.

ವಿಭಾಗ 1 - ಉತ್ತರಿಸಬೇಕಾದ ಪ್ರಶ್ನೆಗಳು

- 1) ದೇಶದ ಸರ್ಕಾರವು ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳನ್ನು ಪ್ರೋತ್ಸಾಹಿಸಲು ಯಾವ ಯಾವ ಕ್ರಮಗಳನ್ನು ಕೈಗೊಳ್ಳಬೇಕು.
- 2) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳನ್ನು ಪ್ರೋತ್ಸಾಹಿಸಲು ಸರ್ಕಾರವು ಯಾವ ಯಾವ ಕ್ರಮಗಳನ್ನು ಕೈಗೊಳ್ಳಬೇಕು.

ವಿಭಾಗ 2 - ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

- 1) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

ವಿಭಾಗ 3 - ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

- 1) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.
- 2) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.
- 3) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.
- 4) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.
- 5) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

ವಿಭಾಗ 4 - ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

- 1) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.
- 2) ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

ಉತ್ತರಿಸಬೇಕಾದ ಪ್ರಶ್ನೆಗಳು

ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

ಉತ್ತರಿಸಬೇಕಾದ ಪ್ರಶ್ನೆಗಳು

ಕೃಷಿ ಮತ್ತು ಮತ್ಸ್ಯ ಉದ್ಯಮಗಳಿಗೆ ಸೂಕ್ತ ಉತ್ತರಗಳನ್ನು ನೀಡಿ.

DC01BCI-2A3
Communicative English

(Total Hours 45)

Goal: This paper enables the students to read the various types of texts independently, discuss them among peers and develop the ability to be well versed in English language.

Objectives By the end of this course, a student will be able

- To master communication skills in English and speak the language with fluency and accuracy.
- To approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
- To make academic presentations precisely, logically and effectively and master the skills of academic writing.
- To undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

Course content

Unit 1 Prose

- Toasted English R.K. Narayan
- The Need for Excellence Narayana Murthy

Unit 2 Grammar

- Precis writing
- Phonetics
- Correction of errors
- Comprehension
- Synonyms
- Antonyms
- Homonyms
- One-word substitutes
- Correction of spelling
- Email correspondence
- Memorandum, Agendas, Minutes of the meeting
- Essay writing
- Letter writing - Job Application with CV
- Movie Review
- Conversational Phraseology of the course

Suggested reading

- David Green, Contemporary English Grammar: Structure and Composition, Macmillan, New Delhi, 2009.
- Raymond Murphy, Intermediate English Grammar, (Reference and Practice for South Asian Students) Cambridge University Press, 1994.
- A.J. Thomson and A.V. Martinet., A practical English Grammar, Oxford University Press, 1986.
- K.R. Sreenivasa Iyengar, *Indian Writing in English*: New Delhi, Sterling; 1984.
- A.K. Mehrotra, *A Concise History of Indian*: New Delhi, Permanent Literature English Black; 2008

DC01BCI-2C1
Financial Accounting II

(Total Hours 90)

Goal: The basic aim of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions of partnership firms and non-trading concerns.

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

- To develop the ability to use accounting concepts, principles, and frameworks to analyse and effectively communicate information to a variety of audiences.
- To comprehend branch accounting and departmental accounting entries.
- To record the transactions of partnership accounts.

Course Content

Unit 1: Partnership Accounts: Admission and Retirement of a Partner and Admission cum Retirement

Admission of a Partner: Meaning, goodwill treatment, revaluation of assets and liabilities, new profit sharing ratio, Reserves created out of profits, capitals of partners to be proportionate to profit sharing ratio.

Retirement of a Partner: Meaning, treatment of goodwill, revaluation of assets and liabilities, payment of retiring partners loan, purchase of retiring partners share by the remaining partners, a share of profits for the retiring partner, Admission cum Retirement.

Unit 2: Partnership Accounts: Death of a Partner and Dissolution of Partnership Firms

Death of a Partner: Joint Life Policy and Individual Policies.

Dissolution of Partnership Firms: (Excluding Garner Vs Murray) Simple Dissolution. Insolvency (Capital loss to be borne in the agreed ratios).

Unit 3: Partnership Accounts: Sale of Partnership Firm to a Limited Company

Entries in the Firm, gradual realization of Assets and Piece Meal distribution of cash (Proportionate Capital Method only)

Unit 4: Royalty Accounts

Entries and Ledger Accounts in the books of Lessee and Lessor. Entries and Ledger Accounts in the books of Original Lessor, Sub- Lessor and Sub- Lessee.

Unit 5: Branch Accounts

Dependent Branches (Including Higher Invoicing): Problems on Debtors Method and Stock and Debtors Method. Independent Branches: Incorporating Entries- Preparation of Columnar Trading and Profit & Loss Account and Consolidated Balance Sheet in the books of Head Office (Excluding Foreign Branches)

Unit 6: Departmental Accounts

Introduction – Meaning – objectives of Departmental Accounts – Calculation of Departmental purchases- Inter Departmental transfer at cost price- selling price- Dual pricing – Preparation of Balance Sheet.

Suggested Reading:

- J Madegowda and Dr Giridhar, K V, Advanced Financial Accounting (Volume – II), Himalaya Publishing House, Mumba
- Dr. B. Mariyappa, Advanced Financial Accounting, HPH
- Arulanandam and Raman, Financial Accounting – I, HPH
- Dr. S. N. Maheswari: Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang, Financial Accounting - I, Kalyani Publishers
- Radhaswamy and R. L. Gupta, Advanced Accounting , Sultan Chand
- Soundarrajan and K. Venkataramana, Financial Accounting, SHBP

DC01BCI-2C2

Financial Planning and Performance Management (Part I- Sec C and Sec B)

(Total Hours 90)

Goal: Analyze performance against operational goals using measures based on revenue, manufacturing costs, nonmanufacturing costs, and profit depending on the type of center or unit being measured.

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

- Identify and explain the different types of responsibility centers recommend appropriate responsibility centers given a business scenario, calculate a contribution margin
- Explain why performance evaluation measures should be directly related to strategic and operation- al goals and objectives; why timely feedback is critical; and why performance measures should be related to the factors that drive the element being measured, e.g., cost drivers and revenue drivers .Explain the issues involved in determining product profitability, business unit profitability, and customer profitability, including cost measurement, cost allocation, investment measurement, and valuation
- Discuss how strategic planning determines the path an organization chooses for attaining its long-term goals, vision, and mission, and distinguish between vision and mission identify the time frame appropriate for a strategic plan
- Describe the role that budgeting plays in the overall planning and performance evaluation process of an organization explain the interrelationships between economic conditions, industry situation, and a firm's plans and budgets
- Demonstrate an understanding of a simple regression equation. Define a multiple regression equation and recognize when multiple regression is an appropriate tool to use for forecasting
- Define the purpose of a pro forma income statement, a pro forma balance sheet, and a pro forma statement of cash flows, and demonstrate an understanding of the relationship among these statements and all other budgets. Prepare pro forma income statements based on several revenue and cost assumptions

Course Content:

Unit 1: Cost and variance measures

- Comparison of actual to planned results
- Use of flexible budgets to analyze performance
- Management by exception
- Use of standard cost systems
- Analysis of variation from standard cost expectations

Unit 2 : Responsibility Centres and reporting segments

- Types of responsibility centers
- Transfer pricing
- Reporting of organizational

- segments

Unit 3 : Responsibility Centres and reporting segments

- Product profitability analysis
- Business unit profitability analysis
- Customer profitability analysis
- Return on investment
- Residual income
- Investment base issues
- Key performance indicators (KPIs)
- Balanced scorecard

Unit 4 –Strategic planning

- Analysis of external and internal factors affecting strategy
- Long-term mission and goals
- Alignment of tactics with long-term strategic goals
- Strategic planning models and analytical techniques
- Characteristics of a successful strategic planning process

Unit 5 –Budgeting concepts

- Operations and performance goals
- Characteristics of a successful budget process
- Resource allocation
- Other budgeting concepts

Unit 6 –Forecasting techniques

- Regression analysis
- Learning curve analysis
- Expected value

Unit 7 –Budget methodologies

- Annual business plans (master budgets)
- Project budgeting
- Activity-based budgeting
- Zero-based budgeting
- Continuous (rolling) budgets
- Flexible budgeting

Unit 8–Annual profit plan and supporting schedules

- Operational budgets
- Financial budgets
- Capital budgets

Unit 9 –Top-level planning and analysis

- Pro forma income
- Financial statement projections
- Cash flow projections

Suggested Reading

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Steven M Bragg's Cost Accounting Fundamentals; 6th Edition.
- Horngren's Cost Accounting: A Managerial Emphasis (16th Edition)
- Principles of Cost Accounting by VanDerbeck (16th Edition)
- Management and Cost Accounting For Dummies by Sandy Hood 2013 Edition.
- Budgets and Financial Management in Higher Education - 3rd Edition by Margaret J. Barr (Author), George S. McClellan (Author)
- Budgeting & Forecasting, 5th Edition Richard Hughes & Tony Kirby

DC01BCI-2C3

Auditing, Internal Controls & Technology and Analytics (Part I- Sec E and Sec F)

(Total Hours 45)

Goal: This course aims to familiarise the students with the basics of Auditing, Internal Controls & Technology and Analytics, to create awareness of principles and procedure of Auditing, Internal Controls & Technology and to understand the procedures of vouching, verification and investigation.

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

- Demonstrate an understanding of internal control risk and the management of internal control risk, identify and describe internal control objectives. Assess the level of internal control risk within an organization and recommend risk mitigation strategies. Demonstrate an understanding of external auditor responsibilities, including the types of audit opinions the external auditor's issue
- Describe how the segregation of accounting duties can enhance systems security Identify threats to information systems, including input manipulation, program alteration, direct file .Identify the role of the accounting information system (AIS) in the value chain demonstrate an understanding of the accounting information system cycles, including revenue to cash, expenditures, production, human resources and payroll, financing, and property, plant, and equipment, as well as the general ledger (GL) and reporting system
- Define data governance; i.e., managing the availability, usability, integrity, and security of data, demonstrate a general understanding of data governance frameworks, COSO's Internal Control Define the systems development life cycle (SDLC), including systems analysis, conceptual design, physical design, implementation and conversion, and operations and maintenance explain the role of business process analysis in improving system performance
- Define robotic process automation (RPA) and its benefits evaluate where technologies can improve efficiency and effectiveness of processing accounting data and information [e.g., artificial intelligence (AI)].Define cloud computing and describe how it can improve efficiency. Define software as a service (SaaS) and explain its advantages and disadvantages. Define Big Data, explain the four Vs: volume, velocity, variety, and veracity, and describe the opportunities and challenges of leveraging insight from this data explain how structured, semi-structured, and unstructured data is used by a business enterprise
- Describe the progression of data, from data to information to knowledge to insight to action describe the opportunities and challenges of managing data analytics

Course Content

Unit 1 –Governance, risk, and compliance

- Internal control structure and management philosophy
- Internal control policies for safeguarding and assurance
- Internal control risk
- Corporate governance
- External audit requirements

Unit 2 Systems controls and security measures

- General accounting system controls
- Application and transaction controls
- Network controls
- Backup controls
- Business continuity planning

Unit 3 –Information systems

- Accounting information systems
- Enterprise resource planning systems
- Enterprise performance management systems

Unit 4 –Data governance

- Data policies and procedures
- Life cycle of data
- Controls against security breaches

Unit 5 Technology-enabled finance transformation

- System development life cycle
- Process automation
- Innovative applications

Unit 6 –Data analytics

- Business intelligence
- Data mining
- Analytic tools
- Data visualization

Suggested Reading:

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Internal Control Audit and Compliance: Documentation and Testing Under the New COSO Framework by Lynford Graham

- Internal control procedures by Matthew Fawcett & Lee Homewood – 2020 Edition
- Accounting Information Systems and Internal Control (2nd Edition) by Eddy Vaassen, Roger Meuwissen and Caren Schelleman
- Directing the ERP Implementation by Michael W. Pelphrey
- Analytics in a Big Data World by B. Baesens

DC01BCI-2C4
Human Rights, Gender and Environmental Studies

(Total hours 30)

Goals: This course is to familiarize the students with the key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. The course familiarises the students with the rights of citizens in general and the marginalized groups in particular, and assess the institutional and policy measures which have been taken in response to the demands of various movements. Conceptual dimensions, international trends and the Indian experience form the contents of the course.

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

- Explain the rights of a citizen and various policies of gender equality
- Define and state the importance of the concepts of Environmental Studies to address complex environmental issues from a problem-oriented, interdisciplinary perspective.

Course content

Unit 1 Understanding Social Inequality

Caste, Gender, Ethnicity and Class as distinct categories and their interconnection.
Globalisation and its impact on workers, peasants, dalits, adivasis and women.

Unit 2 Human Rights

Human Rights: Various Meanings

UN Declarations and Covenants

Human Rights and Citizenship Rights

Human Rights and the Indian Constitution

Human Rights, Laws and Institutions in India; the role of the National Human Rights Commission.

Human Rights of Marginalized Groups: Dalits, Adivasis, Women, Minorities and Unorganized Workers.

Consumer Rights: The Consumer Protection Act and grievance redressal mechanisms. □

Human Rights Movement in India.

Unit 3 Gender

Analysing Structures of Patriarchy

Gender, Culture and History

Economic Development and The issue of Women's Political Participation and Representation in India

Laws, Institutions and Women's Rights in India

Women's Movements in India.

Unit 4 Environment

Environmental and Sustainable Development

UN Environment Programme: Rio, Johannesburg and after.

Issues of Industrial Pollution, Global Warming and threats to Bio – diversity

Environment Policy in India

Environmental Movement in India

Unit 5 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).

Suggested Reading:

- 'Indian Polity' by Laxmikanth
- 'Indian Administration' by Subhash Kashyap
- 'Indian Constitution' by D.D. Basu
- 'Indian Administration' by Avasti and Avasti
- Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- Gadgil, M., & Guha, R. 1993. This Fissured Land An Ecological History of India. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland Sinauer Associates, 2006.
- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339 36---37.
- McCully, P. 1996. Rivers no more the environmental effects of dams(pp. 29---64). Zed Books.
- McNeill, John R. 2000. Something New Under the Sun An Environmental History of the Twentieth Century.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.

DC01BCI-3C1

External Financial Reporting Decisions (Part I- Sec A)

(Total Hours 60)

Goals: The Goals of financial reporting is to provide financial information about the entity that is useful for decision-making.

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

- Identify the users of these financial statements and their needs, demonstrate an understanding of the purposes and uses of each statement
- Identify issues related to the valuation of accounts receivable, including timing of recognition and estimation of the allowance for credit losses. Distinguish between receivables sold (factoring) on a with-recourse basis and those sold on a without-recourse basis, and determine the effect on the balance sheet. Identify issues in inventory valuation, including which goods to include, what costs to include, and which cost assumption to use
- Identify and compare cost flow assumptions used in accounting for inventories, demonstrate an understanding of the lower of cost or market rule for LIFO and the retail inventory

Course Content:

Unit 1 –Financial statements

- Balance sheet
- Income statement
- Statement of changes in equity
- Statement of cash flows
- Integrated reporting

Unit 2 Recognition, measurement, valuation, and disclosure

- Asset valuation
- Valuation of liabilities
- Equity transactions
- Revenue recognition
- Income measurement
- Major differences between U.S. GAAP and IFRS

Suggested Reading:

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Financial Reporting and Analysis (12th Edition) by Charles H. Gibson

- Understanding Financial Statements (11th Edition) by Lyn M. Fraser
- IFRS and US GAAP: A Comprehensive Comparison by Steven E. Shamrock

DC01BCI-3C2
Business Statistics

(Total Hours 90)

Goal: This paper aims to provide the students with the fundamentals of Statistics and enables the students to learn to apply commodity used statistical methods in business contexts and helps to interpret analyses performed by others.

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

- To produce appropriate graphical and numerical descriptive statistics for different types of data.
- To demonstrate knowledge of the importance of the Correlation and Regression and its applications.
- To interpret time series analysis tests to aid decision making in a business context.
- To use simple/multiple regression models to analyze the underlying relationships between the variables through hypothesis testing.

Course Content

Unit 1: Introduction to statistics:

Meaning, definition, functions & limitations of statistics. Importance of statistics in Business. Primary & secondary data- Meaning & their sources. Difference between primary data & secondary data. Classification & tabulation of data. Statistical enquiry and report.

Unit 2: Measures of Central Tendency:

Meaning of central tendency. Measures of central tendency – Mean, Median, Mode – advantages, limitations & problems. Combined mean & weighted mean – their importance, advantages & problems. Geometric & harmonic mean – Advantages, limitations & problems. Concept of Quartiles, Deciles & Percentiles – problems; Averages and weighted averages – problems.

Unit 3: Measures of dispersion

Meaning, definition & functions of dispersion. Absolute & relative measures of dispersion – range, quartile deviation, mean deviation from mean & median, standard deviation & coefficient of variation and their properties, advantages & disadvantages.

Unit 4: Correlation & Regression analysis

Meaning, definition, uses of correlation. Types of correlation. Methods of correlation – Karl Pearson's correlation coefficient, Spearman's rank correlation, probable error – Their advantages, disadvantages & problems.

Meaning & uses of regression analysis. Comparison between regression & correlation. Construction of simple regression equation- X on Y & Y on X. Regression coefficients

Unit 5: Time series analysis:

Significance & components of time series. Computation of trend values by the method of moving averages (for even & odd periods) & least square method.

Unit 6: Index Numbers:

Introduction, meaning of index number. Consumer Price Index number (CPI) - steps in constructing Consumer Price Index Number. Construction of Consumer Price Index Number – aggregative expenditure method & family budget method.

Suggested Reading:

- Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
- S.P Gupta (2014) Business Mathematics : 40th 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.
- M Ragavachary 2017: Mathematics for Management; M C Graw Hill education.
- Sancheti & Kapoor 2014 Business Mathematics: New Delhi; Sulthan Chand & Sons.
- B.N.Gupta, (2017) Business Statistics & Elementary Mathematics, 19th edn; Agra; SBPD Publication.
- Vittal R.R., Business Statistics, Margham Publications, Chennai, 2011.
- Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, NewDelhi,
- Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
- C.M.Chikkodi, & Satyaprasad, B. (2014). *Business statistics*. Mumbai: Himalaya Publishing House.
- Aggarwal, S., & Bhardwaj, S. (2014). *Business Statistics*. Ludhiana: Kalyani.
- Wilson, M. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House.
- Levin, R. I., & Rubin, D. S. (2014). *Statistics for management*. Delhi: Pearson.
- Gupta, S.C., & Gupta, I. (2014). *Business Statistics*. Mumbai: Himalaya Publishing House
- Levin Richard I, Rubin, Davids : *Statistics for Management*

DC01BCI-3C3
Principles of Management

(Total Hours 60)

Goal: This paper aims at providing the Management and analysis of basic management functions: planning, organizing, leading, directing, and controlling for establishing and accomplishing business objectives. Case studies are utilized.

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

- To developed working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling
- To analyse organizational case situations in each of the four functions of management
- Have an understanding of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.

Course content:

Unit 1: Nature of Management

Meaning & Definitions of Management; Characteristics; Need and importance; Management v/s Administration; Management – Art, Science, Profession; Excellence in Management; Levels of Management; Managerial Skills – Technical, Human & Conceptual; The Manager today – New Challenges; Management for the future.

Unit 2: Functions of Management.

Classification; Planning – Meaning, importance, steps, Essentials, Limitations; Organising – Meaning, MBO, Principles, Types, Organisation Chart, Delegation of Authority, Span of Control, Centralisation, Decentralisation, Departmentation; Decision Making – Meaning, importance, steps, Types, Techniques; Controlling – Meaning, Process, Essentials.

Unit 3: Managerial Role

Leadership – Meaning, Need, Functions, Qualities, Styles, Theories – Trait, Behavioural, Situational; Motivation – Meaning, Importance, Theories – Need Hierarchy, X & Y, Herzberg's; Communication – Meaning, Importance, Types, Barriers, overcoming barriers, Guidelines; Co-ordination, Direction, Staffing, Budgeting (in brief).

Unit 4: Job analysis and Design

Meaning, Definition, Objectives Scope, functions, Difference between Personnel Management and Human Resource Management, role of the HR Managers. Human Resource policies. Concepts of Job analysis and Design, 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 5: Industrial Relation

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

Suggested Reading:

- Appleby R. (1994): Modern Business Administration, London, Pitman, 6e
- Burton G. & Thakur M. (1996): Management Today – Principles & Practices, New Delhi, Tata McGraw-Hill
- Chakraborty S. K. (2005): Ethics in Management – Vedantic Perspectives, New York: OUP
- Chandan J. S. (1997): Management Theory & Practice, New Delhi, Vikas
- Hasmer, La Rue & Tone (1989): The Ethics of Management, New Delhi, Universal
- Menezes F. (1981): Cases in Management, New Delhi, Tata McGraw-Hill, 2e
- Parmanand (2005): A Handbook of Management, Jaipur, ABD, 1e
- Prasad L. M. (1998): Principles of Management, New Delhi, Sultan Chand & Sons
- Ramasamy T. (2002): Principles of Management, Mumbai, Himalaya, 4e
- Sherlekar S. A., Appannaiah H. R. & Reddy P. N. (2003): Business Management, Mumbai, Himalaya, 1e
- Srinivasan R. & Chunawalla S. A. (1998): Management Principles and Practice, Mumbai, Himalaya, 4e
- Stoner J. & Freeman E. (1994): Principles of Management, New Delhi, Prentice-Hall, 5e
- Suri R. K. & Chhabra T. N. (1999): Management and Organization, New Delhi, Vanity

DC01BCI-3C4

Corporate Finance (Part II- Sec B and SecD)

(Total Hours 60)

Goals: Apply the fundamental concepts and tools of finance and financial management concepts and tools to the decisions faced by a manager in investment decisions. Apply financial management concepts and tools to the financing decisions and dividend decisions faced by the firm.

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

- Calculate rates of return, identify and demonstrate an understanding of systematic (market) risk and unsystematic (company) risk
- Describe the term structure of interest rates, and explain why it changes over time define and identify the characteristics of common stock and preferred stock
- Identify the characteristics of the different types of financial markets and exchanges
- Demonstrate an understanding of the concept of market efficiency, including the strong form, semi-strong form, and weak form of market efficiency describe the role of the credit rating agencies demonstrate an understanding of the roles of investment banks, including underwriting, advice, and trading
- Define working capital and identify its components b. calculate net working capital explain the benefit of short-term financial forecasts in the management of workingcapital
- Demonstrate an understanding of the following:
 - mergers and acquisitions, including horizontal, vertical, and conglomerate
 - leveraged buyouts
- Identify defenses against takeovers (e.g., golden parachute, leveraged recapitalization, poison pill (shareholders' rights plan), staggered board of directors, fair price, voting rights plan, white knight)
- Demonstrate an understanding of foreign currencies and how foreign currency affects the prices of goods and services, identify the variables that affect exchange rates

Course Content:

Unit 1: Risk and return

- Calculating return
- Types of risk
- Relationship between risk and return

Unit 2: *Long-term financial management*

- Term structure of interest rates
- Types of financial instruments
- Cost of capital
- Valuation of financial instruments

Unit 3: *Raising capital*

- Financial markets and regulation

- Market efficiency
- Financial institutions
- Initial and secondary public offerings
- Dividend policy and share repurchases
- Lease financing

Unit 4: *Working capital management*

- Working capital terminology
- Cash management
- Marketable securities management
- Accounts receivable management
- Inventory management
- Types of short-term credit
- Short-term credit management

Unit 5: *Corporate restructuring*

- Mergers and acquisitions
- Other forms of restructuring

Unit 6: *International finance*

- Fixed, flexible, and floating exchange rates
- Managing transaction exposure
- Financing international trade

Unit 7: *Enterprise risk*

- Types of risk
- Risk identification and assessment
- Risk mitigation strategies
- Managing risk

Suggested Reading:

- Wiley's IMAexcel 2020 Edition.
- <https://www.mylogicvideos.com/>
- Corporate Finance (11th Edition) by Stephen A. Ross, Randolph W. Westerfield, Jeffrey Jaffe, Bradford D. Jordan and Ram Kumar Kakani.
- Introduction to Corporate Finance, 5th Edition by Alex Frino, Amelia Hill, Zhian Chen.
- Principles of Risk Management and Insurance (13th Edition) by E. Rejda George and McNamara Michael.
- Fundamentals of Risk Management (5th Edition) by Paul Hopkin.

DC01BCI-3C5
Income Tax Law and Practice

(Total Hours 60)

Goal: This course provides the basic knowledge and equips students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

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

- To understand the income tax system.
- To distinguish sources of income
- To able to compute total income and define tax complicacies and structure
- To calculate tax for natural and legal persons

Course Content:

Unit 1: Introduction to Income Tax

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation –Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions),Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital& Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2: Residential Status

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 3: Income from Salary

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 4: Income from House Property

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent -Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

Unit 5: Exempted Incomes

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assesse.

Unit 6: Filing the returns.

Suggested Reading:

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

- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, SahityaBhawan Publications. 4. Bangar's Comprehensive Guide to Direct Tax Laws.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

DC01BCI-3C6
Business Law

(Total Hours 45)

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

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

- 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.

Course content

Unit 1: Introduction

Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law Indian Contract Act 1872 - Meaning of contract, essentials of a valid contract Classification of contract based on validity, creation and performance.

Unit 2 : Offer, Acceptance, Consideration, Contractual Capacity

Offer - Meaning, legal rules and termination, Acceptance - Meaning, and legal rules. 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 agreements.

Unit 3 : Free Consent, Lawful Object and Contingent Contract

Free Consent - Meaning and essentials of Coercion, Undue Influence, Fraud and Misrepresentation Mistake - Mistake of law, mistake of fact, bilateral and unilateral mistake (meaning) Lawful Object - Meaning, Agreements opposed to public policy, wagering agreements. Contingent contract - Meaning and rules, distinction between wager and contingent contract.

Unit 4: Quasi contract, Discharge of Contract and Remedies for the Breach of Contract

Quasi Contract- Meaning and circumstances. Discharge of Contract - Meaning and various modes of discharge. Remedies for the breach of contract - Various remedies available for the aggrieved party.

Unit 5 : Special Contracts

Contract of Indemnity - Meaning and essentials only Contract of guarantee - Meaning, essentials, rights of surety and discharge of surety distinction between Indemnity and Guarantee. Contract of Bailment - Meaning and essentials, duties of bailor and bailee. Contract of Pledge - Meaning and essentials, Distinction between Bailment and Pledge. Contract of Agency - Meaning, rights and duties of agent only.

Unit 6: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' Need for Right to Information Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act -Purpose and significance. Cyber Crimes - Types of crimes,

nature and punishment. Intellectual Property Law - Patent, trademark, copyright and industrial design.

Case Laws:

The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be dealt with:

- i. Balfour Vs Balfour
- ii. Carlill Vs Carbolic Smoke Ball Company
- iii. Durgaprasad Vs Baldeo
- iv. Nash Vs Inman
- v. Ranganayakamma Vs Alwar Chetty

Suggested Reading:

- 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 000 with information technology Act 3000, New Delhi, Taxmann Publications Pvt.

DC01BCI-4C1
Principles and Practices of Auditing

(Total Hours 60)

Goal: This course aims to familiarise the students with the basics of Auditing, to create awareness of principles and procedure of Auditing and to understand the procedures of vouching, verification and investigation.

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

- Discuss the conceptual background, need, functions, types and process of Auditing required for ensuring regulatory and normative environment in which auditor operates.
- Evaluate the audit culture, think critically and instil analytical skills leading to the enhancement of employability in the auditing domain.

Course content:

Unit 1: Introduction to Auditing

Meaning and definition of auditing, objects of Auditing, Advantages and limitations of Auditing, Classification of audit: Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.

Unit 2: Audit Process

Documentation and Internal Check-Preparation before audit-Audit Programme-Audit Process-Audit Note Book-Audit Working Papers-Audit Files- Internal Control- Internal Check-Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores.

Unit 3: Audit Evidence

Introduction – Audit procedures to obtain audit evidence - Types of audit evidences – Reliability of Audit evidence – Methods to obtain audit evidence.

Unit 4: Vouching

Meaning, definition and objects, vouching of cash transactions. cash receipts and cash payments, credit purchases and credit sales. Verification: meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock in trade, Debtors, Goodwill and Creditors.

Unit 5: Verification

Verification-Meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets-Difference between verification and Valuation-Verification of Liabilities-General Considerations while verifying liabilities.

Unit 5: Investigation

Meaning and Definition of Investigation- Distinction between investigation and auditing-Types of Investigation- Investigation on acquisition of running business- Investigation when fraud is suspected.

Suggested Reading:

- Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
- Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
- Pagare Dinkar. Auditing, Sultan Chand & Sons, New Delhi.
- Prakash Jagadeesh, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
- Saxena and Saravanel. Practical Auditing, Himalaya Publishing House, Mumbai.
- Sharma R. Auditing, Lakshmi Narain Agarwal, Agra.
- Sharma T.R. Auditing, Sahityan Bhawan Publications, Agra.
- Tandon B.N. Practical Auditing, S Chand &Co.Ltd. New Delhi.

DC01BCI-4C2

Advanced Cost and Management Accounting (Part II- Sec C and Sec E)

(Total Hours 90)

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

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

- Demonstrate an understanding of how cost/volume/profit (CVP) analysis (breakeven analysis) is used to examine the behavior of total revenues, total costs, and operating income as changes occur in output levels, selling prices, variable costs per unit, or fixed costs, calculate operating income at different operating levels
- Identify and define relevant costs (incremental, marginal, or differential costs), sunk costs, avoidable costs, explicit and implicit costs, split-off point, joint production costs, separable processing costs, and relevant revenues, explain why sunk costs are not relevant in the decision-making process
- Identify different pricing methodologies, including market comparable, cost-based, and value-based approaches differentiate between a cost-based approach (cost-plus pricing, mark-up pricing) and a market-based approach to setting prices
- Define capital budgeting and identify the steps or stages undertaken in developing and implementing a capital budget for a project identify and calculate the relevant cash flows of a capital investment project on both a pretax and after-tax basis
- Demonstrate an understanding of the two main discounted cash flow (DCF) methods, net present value (NPV) and internal rate of return (IRR)

Course Content

Unit 1 Cost/volume/profit analysis

- Breakeven analysis
- Profit performance and alternative operating levels
- Analysis of multiple products

Unit 2 Marginal analysis

- Sunk costs, opportunity costs, and other related concepts
- Marginal costs and marginal revenue
- Special orders and pricing
- Make vs. buy
- Sell or process further
- Add or drop a segment
- Capacity considerations

Unit 3. Pricing

- Pricing methodologies
- Target costing
- Elasticity of demand
- Product life-cycle considerations
- Market structure considerations

Unit 4 . Capital budgeting process

- Stages of capital budgeting
- Incremental cash flows
- Income tax considerations
- Evaluating uncertainty

Unit 5 . Capital investment analysis methods

- Net present value
- Internal rate of return
- Payback
- Comparison of investment analysis methods

Suggested Reading:

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Steven M Bragg's Cost Accounting Fundamentals; 6th Edition.
- Horngren's Cost Accounting: A Managerial Emphasis (16th Edition)
- Principles of Cost Accounting by VanDerbeck (16th Edition)
- Management and Cost Accounting For Dummies by Sandy Hood 2013 Edition.
- Capital Budgeting by Pamela P. Peterson and Frank J. Fabozzi

DC01BCI-4C3
Corporate Law

(Total Hours 60)

Goal: The aim of this course is to provide the students the knowledge of 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 2013.

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

- To disseminate the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.
- To discuss about the origin and history about the concept of a Joint Stock company.
- To practice the companies act and its significance roles and governments for a Joint Stock company in India.
- To familiarize the laws, rules and regulations about the company.

Course content

Unit 1 : Introduction

Introduction to Indian Companies Act 1956 and recent statutes. Definition and characteristics of a Joint Stock Company. Corporate Personality and Lifting of Corporate Veil. Kinds of Companies. Distinction between private company and public company.

Unit 2 : Formation of Company with recent amendments

Promoter - Meaning, functions, fiduciary position and remuneration. Incorporation - Meaning, documents to be filed with the Registrar and effects. Memorandum of Association: Meaning, significance and contents. Articles of Association: Meaning, significance and contents. Distinction between Memorandum of Association and Articles of Association. Doctrine of Ultra-vires- Memorandum and Articles. Doctrine of Constructive Notice. Doctrine of Indoor Management - Relevance and Exceptions. Prospectus: Meaning and importance, main contents, liability for mis-statement in prospectus.

Unit 3 : Shares with recent amendments

Shares - Meaning and Definition. Kinds of shares - Equity (including sweat equity). Preference (sub-classification excluded). Issue and Allotment - Legal rules for allotment of shares. Share Certificate - in physical form and electronic form. Buy back of shares - Legal provisions relating buy back of shares. Transfer and transmission of shares - meaning and distinction, electronic transfer.

Unit 4 : Membership of a Company with recent amendments

Member and shareholder - Meaning and distinction. Modes of acquiring membership Rights and liabilities of members. Termination of membership. Register of Members - Meaning, contents and closure. Foreign Register of Members - meaning and provisions.

Unit 5 : Company Management with recent amendments

Company secretary - Meaning qualification, duties and liabilities. Directors - Meaning, kinds, qualification and disqualification, appointment and removal, powers, duties and liabilities.

Unit 6: Company Meetings with recent amendments

Requisites of a valid General Body Meeting. Kinds of Company Meetings - Legal provisions regarding Statutory Meeting, Annual General Body Meeting, Extra-ordinary General Meeting and Board meeting. Motions and Resolutions - Meaning of motions, meaning and kinds of resolutions. Minutes of general body meetings.

Case Laws: The following case laws are to be specifically dealt with:

- i. Solomon Vs Solomon and Company
- ii. Royal British Bank Vs Turquand
- iii. Daimler Company Ltd. Vs Continental Tyre and Rubber Company
- iv. Ashbury Railway Carriage Vs Riche
- v. Anand Bihari Lal Vs Dinshaw and Company

Suggested Reading:

- 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: 11thedn : S Chand and Publishing, 2016
- S.P. Iyengar. Business Law: R Chand & Co, 2002
- A.K. Majumdar. Company Law and Practice: Taxman Publications Pvt Ltd,2013
- Dr. G.K. Kapoor. Company Law and Practice : Taxman Publications Pvt Ltd,2015
- Sharma J.P. An Easy Approach to Corporate Laws/1stedn: Ane Books, New Delhi.

DC01BCI-4C4
Intellectual Property Rights

(Total hours: 30)

Goal: This paper aims at providing fundamental aspects of intellectual property rights to students who are going to play a major role in development and management of innovative projects in industries.

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

- To disseminate knowledge on patents, patent regime in India and abroad and registration aspects.
- To discuss copyrights and its related rights and registration aspects.
- To explain the concepts of trademarks and registration aspects.
- To disseminate knowledge on Design, Geographical Indication (GI), Plant Variety and Layout Design Protection and their registration aspects.
- To update themselves with the current trends in IPR and Govt. steps in fostering IPR.

Course Content:

Unit 1: Overview of Intellectual Property

Introduction and the need for intellectual property right (IPR) – Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret – IPR in India
: Genesis and development – IPR in abroad – Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994.

Unit 2: Patents

Patents - Elements of Patentability: Novelty, Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties – Patent office and Appellate Board.

Unit 3: Copyrights

Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and license of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.

Unit 4: Trademarks

Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board.

Unit 5: Other forms of IP

Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection. Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection. Plant variety protection: meaning and benefit sharing and farmers' rights – Procedure for registration, effect of registration and term of protection. Layout Design protection: meaning – Procedure for registration, effect of registration and term of protection.

Unit 6: Current Contour

India's New National IP Policy, 2016 - Govt. of India step towards promoting IPR - Govt. Schemes in IPR - Career Opportunities in IP - IPR in current scenario with case studies.

Suggested Reading:

- Nithyananda, K.V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
- Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI learning Private Limited.
- Ahuja, V.K. (2017). Law relating to Intellectual Property Rights. India, IN: LexisNexis.
- Subramanian, N., & Sundararaman, M. (2018). Intellectual Property Rights – An Overview. Retrieved from <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
- 2. World Intellectual Property Organisation. (2004). WIPO Intellectual property Handbook. Retrieved from https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf

DC01BCI-4C5

Income Tax Law and practice – Assessment procedures and authorities

(Total Hours 60)

Goal: The objective of this paper is to familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. Hence, this subject is to be taught with reference to the relevant amendments made to Income Tax Law in India by the Annual Finance Act.

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

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

Course Content

Unit 1: History of Income Tax

Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts-Income, Assesse, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

Unit 2: Heads of Income

Income from Salary -features of salary income allowances, perquisites, provident fund, computation of Taxable salary income.

Unit 3: Income from salary:

Retirement Benefits-Gratuity, Commutation of Pension, Leave encashment- problems.

Unit 4: Income from House Property

Income from House Property, Basis of charge-deemed ownership exemptions determination of annual Value-Deductions u/s 24-computation of income from house property.

Unit 5: Profits and gains of Business and profession (Individual Assesses)

Profits and gains of Business and profession (Individual Assesses), Expenses expressly allowable and inadmissible, General Deductions/ expenditures, u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Unit 6: Capital gains

Meaning- definitions-capital asset, transfer of capital asset cost of acquisition- Assets, bonus shares, rights shares and goodwill –computation of capital gains- long term and short term gains-Exempted capital gains-sec 54, sec 54F, and sec 54GB.

Suggested Reading:

- Direct Taxation-T.N.Manoharan
- Direct Taxation- Girish Ahuja, & Ravi Gupta
- Direct Taxation- Dr. Vinod.k.singania
- Income Tax law and practice-Gaur & Narang
- Income Tax Law- Dinakar Pagare
- Income Tax Law & Accounts-Bhagavati Prasad

- Income Tax Law and Accounts – H.C. Mehrotra

DC01BCI-4C6

Organizational Behavior, Business Environment and Professional Ethics (Part II- Sec F)

(Total Hours 30)

Goals: Organizational ethics is the ethics of an organization, and it is how an organization responds to an internal or external stimulus. Organizational ethics is interdependent with the organizational culture.

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

- Define business ethics analyze the concepts of morality and virtue, define moral philosophy. Demonstrate an understanding of the following moral philosophies and concepts used in making business decisions: teleology, utilitarianism, deontology, relativism, virtue ethics, and justice
- Define the concepts of fairness, integrity, due diligence, and fiduciary responsibility, and how they impact ethical decision making
- Discuss the issues organizations face in applying their values and ethical standards internationally. Demonstrate an understanding of the relationship between ethics and internal controls

Course Content

Unit 1 Business ethics

- Moral philosophies and values
- Ethical decision making

Unit 2 Ethical considerations for management accounting and financial management professionals

- IMA's Statement of Ethical Professional Practice
- Fraud triangle
- Evaluation and resolution of ethical issues

Unit 3 Ethical considerations for the organization

- Organizational factors and ethical culture
- IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice"
- Ethical leadership
- Legal compliance
- Responsibility for ethical conduct
- Sustainability and social responsibility

Suggested Reading:

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Business and Professional Ethics (8th Edition) by Len Brooks and Paul Dunn

DC01BCI-5C1: Corporate Accounting I

(Total Hours 90)

Goal: This paper enables the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

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

- To describe the different types of relationships amongst business entities and identify these relationships for financial reporting purposes;
- To determine the 'reporting entities' for each inter-entity relationship, and explain the appropriate accounting policy choices.
- To demonstrate a thorough knowledge of relevant accounting standards and the ability to apply them to solve practical problems that arise from inter-entity relationships.
- To select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements).

Course content

Unit 1: Underwriting of Shares

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

Unit 2: Profit Prior to Incorporation

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 3: Valuation of Goodwill

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill –Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

Unit 4: Valuation of Shares

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 5: Company Final Accounts

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items –Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format).

Suggested Reading:

- Arulanandam & Raman ; Corporate Accounting –II

- Anil Kumar – Financial Accounting, HPH
- Dr. S.N. Maheswari, Financial Accounting.
- Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
- S. P. Jain and K. L. Narang – Corporate Accounting
- S. Bhat- Corporate Accounting.
- S P Iyengar, Advanced Accountancy, Sultan Chand
- R L Gupta, Advanced Accountancy.
- Shukla and Grewal – Financial Accounting

DC01BCI-5C2: Business Mathematics and Logical Reasoning

(Total Hours 60)

Goal: This paper enables the students to study simple arithmetical calculations relating to topics on commerce and economics and also develop students' analytical ability.

Objectives: By the end of this course, a student will 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 acquire knowledge and skills to solve the illustrations.

Unit 1: Ratio and Proportion, Indices, Logarithms

Unit 2: Equations and Matrices

Unit 3: Linear Inequalities

Unit 4: Basic Concepts of Permutations and Combinations

Unit 5: Sequence and Series - Arithmetic and Geometric Progressions

Unit 6: Sets, Functions and Relations

Unit 7: Basic Concepts of Differential and Integral Calculus

- Differential Calculus
- Integral Calculus

Unit 8: Logical Reasoning:

Number Series, Coding and De-Coding and Odd Man Out, Direction Test, Seating Arrangement, Blood Relation, Syllogism.

Suggested Reading:

- Business mathematics by S K Sharma and Dr Gurmeet Kaur
- Business Mathematics by J K Sharma
- Business mathematics by Kashyap Trivedi and Chirag Trivedi
- <https://resource.cdn.icai.org/46678bosfnd-p3-cp9.pdf>
- <https://resource.cdn.icai.org/46679bosfnd-p3-cp10.pdf>
- <https://resource.cdn.icai.org/46680bosfnd-p3-cp11.pdf>
- <https://resource.cdn.icai.org/46682bosfnd-p3-cp13.pdf>

DC01BCI-5C3 Introduction to Goods and Service Tax

(Total Hours: 90)

Goal: The goal of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes. this subject aims at the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others.

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

- To exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
- To identify, define and resolve tax issues through their understanding, knowledge.
- To understand various concepts of Goods & Service Tax.
- To gain an insight on the recording and analyzing the transactions for compliance under GST.

Course content

Unit 1: 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 2: 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 3: Registration under GST

Persons liable for registration – Aggregate turnover - Persons not liable for registration – compulsory registration cases under Section 24 of the CGST Act – Procedure for registration including verification of the application and approval – Method of authentication of information - Issue of Registration Certificate including Goods and Services Tax Registration Number – Separate registration for multiple business verticals within a state - Deemed Registration – Suo Moto Registration – Assignment of Unique Identity Number to certain special entities – Amendment of registration – cancellation of registration – revocation of cancellation of registration.

Unit 4: Time of Supply

Time of Supply of goods under Section 12 of the CGST Act – Time of Supply of services under Section 13 of the CGST Act – Change in rate of tax in respect of supply of goods or services.

Unit 5: Place of Supply

Place of business - location of supplier of services – location of recipient of services – Place of supply of goods other than supply of goods imported into or exported out of India – Place of supply of goods imported into or exported out of India – Place of supply of services where

location of supplier and recipient is in India – Place of supply of services where location of supplier or location of recipient is outside India.

Unit 6: 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.

Suggested Reading:

1. Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhanian and Dr. Monica Singhanian
3. Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N

DC01BCI-5C4Principles and Practice of Banking

(Total Hours 60)

Goal: This paper will aim at enhancing the knowledge of the students in the field of commercial banking, investment policies of banks, role of RBI in industrial development, negotiable instruments, banker and customer, service to customers, bank lending, and modern trends.

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

- To explain the areas such as banking in India, banker and customer relationship, various services provided to customer from banks etc.
- To state the various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.
- To familiarize with the various types of Negotiable Instruments.
- To analyze the Functions of Reserve Bank of India.

Course content

Unit 1: 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 2: Banking Operations

Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Importance of customer relations –Customer grievances and redressal – Ombudsman. Principles of Lending – Types of Borrowings – Precautions to be taken by a banker. Paying and Collecting Banker.

Unit 3: Commercial Banks and RBI

Types, Functions and Services of Commercial Banks-Primary and Secondary functions, Changing role of Commercial Banks-Housing finance-sale of mutual funds. Functions of RBI- traditional and promotional - role of RBI in agricultural financing - Role in industrial development.

Unit 4: 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 5: 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 6: Non Performing Asset Management

Meaning, Criteria and Process.

Suggested Reading:

- 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

DC01BCI-5C5Financial Statement Analysis (Part II- Sec A)

(Total Hours 60)

Goals:On successful completion of the course you should be able to: Describe and apply the basic techniques of financial statement analysis. Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);

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

- For the balance sheet and income statement, prepare and analyze common-size financial statements; i.e., calculate percentage of assets and sales, respectively; also called vertical analysis. For the balance sheet and income statement, prepare a comparative financial statement horizontal analysis; i.e., calculate trend year over year for every item on the financial statement compared to a base year
- Calculate and interpret the current ratio, the quick (acid-test) ratio, the cash ratio, the cash flow ratio, and the net working capital ratio. Explain how changes in one or more of the elements of current assets, current liabilities, and/or unit sales can change the liquidity ratios and calculate that impact .Demonstrate an understanding of the liquidity of current liabilities
- Demonstrate an understanding of the factors that contribute to inconsistent definitions of “equity,” “assets,” and “return” when using ROA and ROE . Determine the effect on return on total assets of a change in one or more elements of the financial statements
- Demonstrate an understanding of the impact of foreign exchange fluctuations. Identify and explain issues in the accounting for foreign operations (e.g., historical vs. current rate and the treatment of translation gains and losses). Define functional currency

Course Content:

Unit 1: Basic financial statement analysis

- Common size financial statements
- Common base year financial statements

Unit 2: Financial ratios

- Liquidity
- Leverage
- Activity
- Profitability
- Market

Unit 3: Profitability analysis

- Income measurement analysis
- Revenue analysis
- Cost of sales analysis
- Expense analysis
- Variation analysis

Unit4: Special issues

- Impact of foreign operations
- Effects of changing prices and inflation
- Impact of changes in accounting treatment
- Accounting and economic concepts of value and income
- Earnings quality

Suggested Reading:

- Wiley's IMAexcel 2020 Edition
- <https://www.mylogicvideos.com/>
- Financial Statement Analysis (4th Edition) by Martin Fridson and Fernando Alvarez
- Financial Statement Analysis and Security Valuation by Stephen N Penman
- Financial Reporting & Analysis (13th Edition) by Charles H Gibson

DC01BCI-501 Entrepreneurship Management

(Total Hours 30)

Goal: The purpose of the paper to provide necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities.

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

- To develop the ability of analyzing various aspects of entrepreneurship – especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development.
- To familiarize the entrepreneurial potentials.
- To demonstrate the knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.

Course content

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship.

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Unit 3: Sources of business ideas and tests of feasibility

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit 4: Institutional Investors

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, the concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 5: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Reading:

- Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

- Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education.
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
- S.S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
- SIDBI Reports on Small Scale Industries Sector.
- Dr. G.K. Varshney, Fundamentals of Entrepreneurship, Sahitya Bhawan Publications.

DC01BCI-502 Marketing Management

(Total Hours 30)

Goal: The goal of this paper is to provide the students to the fundamental concepts of marketing, thereby, enabling them to learn the language of marketing. It tries to give an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system.

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

- To understand various concepts and theories of Marketing management to apply them in marketing context
- To demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
- To understand market segments and estimate the effectiveness of marketing-mix activities
- To determine the value of attributes comprising a new product

Course content

Unit 1: Introduction to Marketing

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

Unit 2: 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 3: Product Strategy and Pricing

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 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. Pricing – factors influencing pricing, methods of pricing (only Meaning), and pricing policy.

Unit 4: 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 5: 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.

Suggested Reading:

- R. S. N. Pillai and Bhagavathi; 4th Rev.Edn, Reprint 2015; Modern Marketing (Principles and Practices), New Delhi, S Chand & Company Pvt Ltd.
- T. N. Chabra and S.K. Grover: 2004 edn: Reprint, 2015 Marketing Management; New Delhi, Dhanpat Rai & Co.
- Michael J Etzel, Bruce J Walker, William J Stanton, Ajay Pandit ; 14th edn, 2014; New Delhi, Mc Grow Hill Education India Pvt Ltd.
- Philip Kotler, Kevin Keller 15th edn, Marketing Management; Pearson Education Ltd.
- B. S. Raman. 1st edn: Modern Marketing; New United Publishers, Mangaluru.

DC01BCI-503 International Business Management

(Total Hours 30)

Goal: The goal of this paper is to provide students with a solid foundation of the political, economic, and cultural differences that exists among countries in the global marketplace.

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

- To understand the complexities related to international business operations.
- To assess the main theories and concepts that applies to international business.
- To analyze and evaluate the way in which firms expand into international markets.
- To understand the business strategies necessary to compete in a global marketplace.

Course content

Unit 1: Introduction to International Business

Globalization and its growing importance in world economy: Impact of globalization: International business contrasted with domestic business –complexities of international business: Internationalization stages and orientation, modes of entry into international business.

Unit 2: International Business Environment

National and foreign environments and their components – physical, economic, demographic, cultural and political- legal environments, global trading environments – recent trends in world trade in goods and services: trends in India's foreign trade.

Unit 3: Theories of International Trade

Commercial policy instruments tariff and non-tariff measures: Balance of payment account and its components. WTO – Its objectives, principles, organizational structures and functioning. An overview of other organization - UNCTAD World Bank and IMF.

Unit 4: International Financial Environment

International financial system and institutions: foreign exchange markets, spot markets, spot rate quotations, bid ask spreads, trading in spot markets, cross exchange rates, forward market-rate, long and short forward position, forward premium, arbitrage, Hedging and Speculation. Foreign investments: Types and flows, foreign investment in Indian perspective.

Unit 5: Developments and issues in International Business:

Outsourcing and its potentials for India: Strategic alliances, mergers and acquisition: Role of IT in International business: International business and ecological considerations.

Suggested Reading:

- Cherunilam Francis, International business–5th edn, Prentice Hall India Learning Pvt Ltd
- Justin Paul , International business / 5th edn/Prentice Hall India Learning Pvt Ltd
- Sharan .V, International business; Pearson Education ; 2010
- RBI report on currency and Finance, various issues.
- WTO – Annual report, various issues.

DC01BCI-6C1 Indian Financial System

(Total Hours 60)

Goal: This course primarily deals with the Financial System of India. It equips students with a sound understanding with regards to the Financial Markets, and Financial Institutions and also provides inputs to the students about the apex bodies (Securities and Exchange Board of India, Reserve Bank of India) its workings and regulations.

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

- To develop knowledge of the stock market and its functioning in India.
- To acquire basic understanding of the structure, organization and functioning of the Financial System in India
- To gain the knowledge of the evolution of structure and constituents of the Indian Financial system.
- To evaluate different financial instruments and their implication in the existing regulatory framework.

Course Content

Unit 1: Introduction to Financial System

Meaning, Role and Classification of Financial System, Organizational Structure of Indian Financial System, Major Components - Financial Institutions, Intermediaries and Financial Instruments.

Unit 2: Financial Markets in India

Capital Market, Role and Importance, Development Initiatives and Reforms – Narasimham Committee Reports 1991 and 1998; Primary Market - Meaning, Instruments, Players and Problems; Secondary Market – Meaning, Function; Stock Exchange, Listing of Securities and Benefits, Types of Securities, Types of Dealings. Indian Stock Exchange (BSE, NSE, OTCET)

Online Trading, and Demat Accounting.

Unit 3: Money Market and Regulatory Institutions

Meaning, Features, Organized and Unorganized Money Market Instruments – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Commercial Bills; Emerging Structure of Indian Money Market; Reserve Bank of India (RBI) – Objectives and Functions; Monetary Policy of RBI, SEBI and IRDI – Role and Functions.

Unit 4: Co-operative Banking and Non-Banking Financial Institutions

Evaluation of Co-operative as Financial Institutions in India, Structure, Role and Importance of Co-operative Banks, Agricultural and Non-agricultural Co-operative Banks, NBFIs – Importance, Role and Types of NBFIs In India, IDBI, ICICI, SFCs, SIDCs, LIC and NABARD.

Unit 5: Financial Services

Meaning, Importance of Financial Services, Insurance, Mutual Funds, Lease Finance, Merchant Banking, Venture Capital Financing, Factorizing, Credit Rating Agencies, Micro Finance and Self Help Groups, Financial Inclusion Programs in India.

Suggested Reading:

- Principles of Bank Management by Vasantdesai, Himalaya Publishing House
- Indian Financial System by Bharti, Pathak, Pearson Education
- Financial Markets and Services, E. Gordon and K. Natarajan, Himalaya Publishing House
- Indian Financial System, K Gupta, N. Garwal, Kalyani Publications.
- The Indian Financial System – Markets, Institutions, and Services, Pearson, New Delhi
- Financial Institutions and Markets, Growth and Innovation, Bhole L. M: TataMcGraw-Hill, New Delhi

DC01BCI-6C2 Computer Applications in Business

(Total Hours 30)

Goal: The goal 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.

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

- To provide knowledge of Computer Application.
- To use app software to solve business problem & increase efficiency in the work place.
- To gain the evaluate the importance of use of computers in Business.

Course content

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. Introduction to Tally.

Suggested Readings:

- Introduction to Information Technology – IITL Education Solutions Limited –Pearson Education
- Computer fundamentals fourth edition by Pradeep K. Sinha and Priti Sinha BPB Publications
- Information Technology -The breaking wave by Dennis Curtin Tata McGraw-hill edition
- Frontiers of Electronic Commerce Ravi Kalakota & Andrew B Whinston, Pearson Education.
- Multimedia in practice, technology & applications, Judith Jeff Coate, PHI

- Multimedia making it work, Tay Vaughan, 3rd edition, Tata McGraw-Hill
- Multimedia: Computing, Communications Applications, Ralf Steinmetz and KlaraNaharstedt, Pearson.
- E-Commerce, Kenneth C. Laudon and Carlo Guercio Traver, Pearson Education.

DC01BCI-6C3: Goods and Services Tax: Procedure and Practice and Customs Duty
(Total Hours 90)

Goal: The goal of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes. this subject aims at the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others.

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

- To exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
- To identify, define and resolve tax issues through their understanding, knowledge.
- To understand various concepts of Goods & Service Tax.
- To gain an insight on the recording and analyzing the transactions for compliance under GST.

Course Content

Unit 1: Value of Taxable Supply

Specific inclusions – Discount – Value of supply of goods/services where consideration is not wholly in money – Value of supply of goods/services or both between distinct or related persons, other than through an agent – Value of supply of goods received through an agent – Value of supply of goods or services or both based on cost – Residual method for determination of value of supply of goods or services or both – Determination of value under Rule 32 – Value of supply of services in the case of a pure agent.

Unit 2: 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 3: Levy and Collection of Tax and concept of reverse charge

Charge of CGST under Section 9 of the CGST Act – Charge of IGST under Section 5 of IGST Act – Levy and Collection under Section 9 of the KGST Act - Section 9(3) and 9(4) of the CGST Act – List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification.

Unit 4: E-Way Bills

Meaning of E way bill – When should e-way bill be generated – ‘Supply’ in case of e-way bill - Who can generate e-way bills – Validity of an e-way bill.

Unit 5: Composition levy.

Applicability – Rate of tax of the composition levy – Conditions and restrictions for opting for composition levy – Validity of composition levy.

Unit 6: Customs Duty

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.

Unit 7: Practical Exposure to GST

Suggested Reading:

- Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
- Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhanian and Dr. Monica Singhanian)
- Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N

DC01BCI-6C4: Corporate Accounting II

(Total Hours 60)

Goal: The objective of this course is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

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

- Discuss the concept of issue of shares
- Describe the procedures of internal reconstruction and liquidation of companies
- Define accounting standards

Course Content

Unit 1: Redemption of Preference Shares

Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption.

Unit 2: Mergers and Acquisition of companies

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

Unit 3: Internal Reconstruction

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

Unit 4: Liquidation of Companies

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

Unit 5: Recent Developments in Accounting & Accounting Standards (Theory Only)

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand. Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting Standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

Suggested Reading:

- Arulanandam & Raman ; Corporate Accounting-II, HPH
- Anil Kumar – Advanced Corporate Accounting, HPH
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

- Dr. Venkataraman. R – Advanced Corporate Accounting
- S.N. Maheswari , Financial Accounting, Vikas
- Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
- RL Gupta, Advanced Accountancy, Sultan Chand
- K.K Verma – Corporate Accounting.
- Jain and Narang, Corporate Accounting.
- Tulsian, Advanced Accounting
- Shukla and Grewal – Advanced Accountancy , Sultan Chand
- Srinivas Putty, Advanced Corporate Accounting, HPH.
- Sreeram & Sreeram, Advanced Corporate Accounting, Adhrash Publishing House.

DC01BCI-6C5: Project or Internship

A student shall opt for either project or Internship at the end of the V semester.

The project work or internship report shall be submitted by the student in the VI semester.

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

Objectives:

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

The project or internship report should consist of

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

Students will be provided 80 hours during the close of the V semester to undertake a project or internship and submit a project or internship report. The project title will be chosen in consultations with the faculty who will provide a prescribed format. The project will be

submitted in the VI semester. The evaluation of the project work will do by a board consisting of the HOD, concerned faculty and a nominated expert if required.

Teaching Learning Methodology

Internships integrate accredited academic coursework with periods of supervised, relevant experiences in the workplace. Internships not only provide students with an opportunity to practice and apply knowledge in a field of study but also provide a learning scaffold for real-world workplace issues such as morality and ethics, spirituality, diversity, values-based leadership, managing conflict, change management and leadership. The teaching occurs as supervised learning in the real world environment.

Examination Scheme/Assessment

Sl. No.	Details	Hours
1.	Working on an Internship	80
2.	Report, Presentation, Viva	40
	Total	120

Marks for Internship

Sl. No.		Marks
1.	Working on a project / Industry feedback	50
2.	Report, Presentation, Viva	50
	Total	100

DC01BCI-6O1: Tourism Management

(Total Hours: 30)

Goal: The main goal of this paper is to provide the students with the knowledge of tourism industry, services and operations, geography and tourism, tourism planning and policy, tourism and hotel industry.

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

- To gain knowledge about tourism industry with its phenomenon, services and operation.
- To explain the tourism impact, planning, policy and marketing concept.
- To know the tourism geography along with hotel tourism.

Course Content:

Unit 1: Tourism Phenomenon/ Tourism Industry

- Understanding Tourism
- Historical revolution and development
- Tourism system
- Constituents of tourism Industry and Tourism Organization
- Tourism regulations
- Statistics and Measurements

Unit 2: Tourism Services and Operations

- Modes of Transport
- Tourist accommodation
- Informal services in Tourism
- Subsidiary services, categories and roles
- Shops, emporiums and meals
- Travel agency
- Tour Operations
- Guide and escorts
- Tourism Information

Unit 3: Geography and Tourism

- India bio diversity, landscape, environment and ecology
- Seasonality and destination

Unit 4: Tourism Planning and Policy

- Tourism policy and planning
- Infrastructure development
- Local bodies, Officials and Tourism
- Development, dependency and Manila Declaration

Unit 5: Tourism Impact/ Tourism & Hotel Industry

- Economic impact
- Social environment and political impact

- Threats and obstacles to Tourism Project
- Travel & hotels
- Effect of tourism on Hotels
- Integration of airlines and tour operations

Suggested Reading:

- | | | |
|--------------------------------|---|--------------------------------------|
| • Dr. A. I. Bashan | - | The wonder that was India |
| • R. C. Majumdar | - | The Vedic Age |
| • D. S. Sharma | - | The Hinduism through the ages |
| • Dr. S. Radhakrishna | - | Religion and culture |
| • Swami Vivekananda | - | Essentials of Hinduism |
| • K. M. Munshi & R. R. Dewakar | - | Indian Inheritance |
| • K. M .Panikker | - | Essential features of Indian culture |
| • Swami Prabhavananda | - | Spiritual Heritage of India |

DC01BCI-6O2: E-Commerce

(Total Hours 30)

Goal: This paper aims to analyze the business model of firm and determine the role that the internet (and related technologies) can play to support or even enable this model.

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

- To gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
- To gain an understanding on how innovative use of the E-Commerce can help developing competitive advantage and discuss legal issues and privacy in E-Commerce.
- To develop an understanding on how internet can help business grow
- To gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.

Course content

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.

Suggested Reading:

- Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4thEd., McGraw Hill Education
- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, DhanpatRai& Co.
- SushilaMadan, E-Commerce, Taxmann
- TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.

DC01BCI-6O3: Insolvency and Bankruptcy

(Total Hours 30)

Goal: This course aims at providing the knowledge about Insolvency Resolution and Liquidation for Corporate Persons and individuals.

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

- Differentiate the insolvency resolutions between corporate persons and individuals.
- State the powers of Central Government to issue directions and to supersede Board.

Course Content

Unit 1: Preliminary

- Section 1. Short title, extent and commencement
- Section 2. Application
- Section 3. Definition

Unit 2: Insolvency Resolution and Liquidation for Corporate Persons

- Section 4. Application of this Part.
- Section 5. Definition

Unit 3: Insolvency Resolution and Bankruptcy for Individuals

- Section 78. Application of this Part.
- Section 79. Definition

Unit 4: Miscellaneous

- Section 224. Insolvency and Bankruptcy Fund.
- Section 225. Power of Central Government to issue directions.
- Section 226. Power of Central Government to supersede Board.

Suggested Reading:

1. Taxmann's Bare Act – Insolvency and Bankruptcy Code 2016
2. A handbook on Insolvency and Bankruptcy Code by Ashish Makhija
3. Taxmann's guide to Insolvency and Bankruptcy Code by V S Datey