



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS**  
**DEPARTMENT OF COMMERCE - B.COM. (HONOURS) STRATEGIC FINANCE**  
**FIRST SEMESTER**  
**ACADEMIC YEAR 2019-20 OF 2019-22 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	BE 18101	Business English-I (AECC-1)	3	3	40	60	100	3
1	I	IC 19101	Indian Heritage and Culture (AECC-2)	2	3	40	60	100	2
3	II	SF 19101	Fundamentals of Business Mathematics (SEC-1)	5	3	40	60	100	4
4	II	BC 18001	Financial Accounting-I (CORE-1)	5	3	40	60	100	4
5	II	SF 18102	Financial planning and performance (CORE-2)	6	3	40	60	100	4
6	II	BC19140	Fundamentals of Information Technology SEC-2	4	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	BC19141	Fundamentals of Information Technology SEC-2	2	3	40	60	100	1
8	II	BC 18002	Financial Accounting-I (CORE-1)	2	3	40	60	100	1
<b>TOTAL</b>				<b>29</b>	<b>-</b>	<b>320</b>	<b>480</b>	<b>800</b>	<b>23</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)

\* Skill Enhancement Course (SEC)



## BUSINESS ENGLISH – I

**Credits : 3**  
**Subject Code : BE 18101**

**Semester: I**  
**No. of lecture hours: 45**

### Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

### OUTCOMES;

- **CO1.** Students will be able to identify elements, forms and style of letters and will be able to create quotations related to inviting, sending and placing orders.
- **CO2.** Students will be able to identify qualities and functions of a Sales Letter in order to enable them use the format of a Sales Letter.
- **CO3.** To understand and write the functions, structure and types of Memorandum and design a notice, agenda and minutes.
- **CO4.** To demonstrate the guidelines for answering and making effective telephone calls in order to enable understand and implement Note making.
- **CO5.** To have a better understanding of scanning and proof reading incomprehension

### UNIT-I

#### Structure and Layout of Letters, Quotations, Orders & Tenders

**9Hrs**

- Elements, forms and style of letters (3)
- Inviting and sending quotations & Tenders (4)
- Placing orders (2)

### UNIT-II

#### Sales Letters

**9Hrs**

- Qualities and Functions of a Sales letter (2)
- Format of a Sales letter (3)
- Specimen Sales letter (4)

### UNIT-III

#### Memorandum, Notices, Agenda and Minutes

**9Hrs**

- Functions and structure of a memorandum (1)
- Types of memorandum (1)
- Specimen memorandum (1)
- Format of Notice, Agenda and Minutes (3)



- Specimen notices ,agenda and minutes (3)

#### UNIT-IV

##### Telephone skills and Note making

9Hrs

- Making effective telephone calls (1)
- General guidelines for answering the telephone (1)
- How to note down telephone messages (2)
- Format of note making (2)
- Specimen note making (3)

#### UNIT-V

##### Reading Comprehension

9Hrs

- Strategies for reading comprehension (2)
- Aspects of efficient reading (2)
- Speed, accuracy skimming, scanning and proof reading (2)
- Factual comprehension (1)
- Specimen comprehension (2)

##### ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing.**, New Delhi: Tata McGraw Hill Publishing Company Limited.

##### SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills.** New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations.** U.K: Oxford Publication Oxford.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication.** New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication.** Mumbai: Himalaya Publishing House.



## INDIAN HERITAGE&CULTURE (Theory)

**Credits : 2**  
**Course Code : IC19101**

**First Year/I Semester**  
**No. of lecture hours: 30**

### Objectives:

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

### Outcome:

- The student can understand better about the origin of ancient Indian culture and the contributions of great rulers from both north and south India for Indian culture in ancient days
- Students will analyse how Persian culture entered into India and how it influenced the Fine Arts of Indian society like Classical Music, Dance and Architecture.
- Student can able to assess how the Indian orthodox society turn into modern and western society in the 19th century .It also edifies the students with spiritual doctrines of various Religions.
- Students will evaluate various challenges face by the youth and the evil affects of terrorism on society
- The topics in the unit create belongingness among the students by bringing awareness of the rights and duties to make the world a better place and it throw light on gender sensitization issues of women, Children and LGBT.

### UNIT I No of hours: 6

#### INTRODUCTION – IMPACT OF GEOGRAPHY ON INDIAN CULTURE

- Meaning of culture – Characteristics of Indian Culture and Caste system
- Indus Valley Civilization and Vedic/Aryan Culture
- Golden Age of Indian Culture– Mauryas and Guptas, Satavahavas, Pallavas, Cholas.

### UNIT II No of hours: 6

#### MEDIEVAL INDIA – INFLUENCE OF ISLAM ON INDIAN CULTURE

- Cultural Development under the Delhi Sultanate and Mughals
- Contribution of Sher Shah and Akbar to Indian Administrative System
- Cultural Achievements of Kakatiya and Vijayanagara rulers
- Indian Fine Arts –Painting, Music, Dance and Sculpture

### UNIT III No of hours: 6

#### IMPACT OF WEST AND REFORM MOVEMENTS

- Influence of Western culture on Indian Society
- 19<sup>th</sup> century Socio Religious Reform Movement–Raja Ram Mohan, Ishwara Chandra Vidyasagar and Veerasalingam
- Rise of Subaltern Movements in India– Jyothirao Phule-Savitribai Phule, E.V Ramaswamy Naikar –Narayana Guru-Dr.B.R.Ambedkar
- Rise of Indian National movement-Moderate, Extremist and Gandhian Era

### UNIT IV No of hours: 6

#### IMPACT OF RELIGION AND COSTITUTIONAL INSTITUTIONS

- Hinduism – Islam – Christianity –Jainism and Buddhism -Sikhism – Zoroastrianism



- Democratic system in India- -Parliament and Judiciary-Election Commission
- Impact of Press and Social Pressure groups on Indian Culture
- Know your Rights – Classification of Rights and Importance

**UNIT V**No of hours: 6

**IMPACT OF CONTEMPORARY GENDER ISSUES**

- Woman and Child rights- Violence against Women and Children
- Gender issues - LGBT
- Youth Unrest and Reasons-Alcoholism, Drug Addiction and other Addictions
- Terrorism – Causes and Consequences

**REFERENCE BOOKS:**

1. Jha, Dr K.N. 2006. **Studies in ancient & Medieval India**. COSMOS Book hive Ltd: Gurgaon.
2. Mahajan, V.D. 2008. **Ancient India**. S.Chand, New Delhi.
3. Manasseh, Dr P. 2010. **An Overview of Indian Culture**. Gamaleil Publishers, Hyderabad.
4. Malpani, Madanlal & Malpani, Shamsunder. 2014. **Indian Heritage and Culture**. Kalyani Publishers, Ludhiana.
5. Mhaske, Dr R.H. 2012. **Human Rights, Social Justice and Political Challenges**. Chandralok Prakashau, Kanpur.

Singh, Gurdip & Ahuja, V.K. 2012. **Human Rights in 21<sup>st</sup> Century**. Universal Law Publisher, New Delhi.



## FUNDAMENTALS OF BUSINESS MATHEMATICS

**Credits : 4** **Semester: II**  
**Subject Code : SF 19101** **No. of lecture hours** **: 75**

**Objective:** To enable the students to understand various Business Mathematics concepts and also helps them to prepare for C.A/ICWA exams.

### OUTCOMES

**CO 1.** To solve linear equations.

**CO 2.** To get solutions of real life problems by using logarithms and set theory.

**CO 3.** To solve the problems in business line like banking sector.

**CO 4.** To get maximum profit and minimum loss in company productivity.

**CO 5.** To measure areas & volumes

### UNIT-I

#### Matrix Theory

**18Hrs**

- Meaning and operations (1)
- Matrix algebra-types of matrices (1)
- Matrix addition – subtraction (2)
- Matrix multiplication (2)
- Determination (proofs not necessary) – minors – ad joint matrix (3)
- Co-factors – matrix inversion (3)
- Solving simultaneous equations by matrix inverse method (3)
- Cramer’s rule (3)

### UNIT-II

#### Set theory and Logarithms

**18Hrs**

- Set definition – elements of set – methods of describing set (1)
- Types of sets – Venn diagram (1)
- Operations on set-intersections of sets-unions of sets (1)
- Complement of sets (1)
- DeMorgan’s Laws (1)
- Difference of two sets – symmetric difference (1)
- Number of elements in a finite (simple application problems). (1)
- Problems and results (2)
- **Logarithms**
- Laws of operations (2)
- Operations with logarithms (1)
- Compound interest (2)
- Depreciation(1)
- Annuities (2)

**UNIT-III****Progressions and permutations and combinations** **18Hrs**

- Arithmetic progressions (2)
- Nth term in arithmetic progression and – sum of a series in AP and AM (1)
- Geometric progressions (2)
- Nth term in geometric progression– sum of a series in geometric progression (2)
- Geometric mean and problems (2)

**Permutations and combinations**

- Fundamental rules of counting (2)
- Permutations (2)
- Circular permutations (2)
- Restricted permutations (1)
- Combinations and restricted combinations (1)

**UNIT-IV****Differential Calculus** **18Hrs**

- Derivative of a standard functions - rules of differentiation (3)
- Sum – difference – products – quotient of functions (5)
- Substitution method (exclude inverse trigonometric functions) (5)
- Maxima and minima (functions of degree 2 or 3 only). (5)

**UNIT-V****Integral Calculus** **18Hrs**

- Meaning and rules of integration- (simple problems) (7)
- By parts method (4)
- By substitution method (excluding inverse trigonometric functions and half angle functions) (4)
- Definite integrals (very simple problems) (3)

**SUGGESTED READING:**

1. Sancheti, D.C& Kapoor, V.K. 2004. **Business Mathematics**. New Delhi: Sultan Chand & Co
2. Raghavachary. 2005. **Mathematics for Management**. Mumbai: Himalaya Publishing House.



## Fundamentals Of Information Technology

**Credits: 4**

**Semester: I**

**Subject Code: BC19140**

**No. of lecture hours: 60**

**Objective:** To help students understand basics of Information Technology (IT), the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data in the context of a business or an enterprise.

### OUTCOMES

- CO 1. Understand basic computer terminology and number systems.
- CO 2. Explain about operating systems, and its types.
- CO 3. Identify different applications of Information technology
- CO 4. Classify phases of Software Development Life Cycle
- CO 5. Categorize modern means of communications, types of networks and topologies

### UNIT-I

**12**

#### Hrs

#### Introduction to Computers

- Definition - Characteristics and limitations of computers (1)
- Block diagram of a computer, CPU (1)
- Primary and secondary storage (1)
- Input and output devices (1)

#### Data Representation and Storage

- Data representation in computers, bits and bytes (1)
- Number systems (Binary, Octal and Hexadecimal) (1)
- Conversion from decimal to binary, octal, hexadecimal and vice versa (2)
- Secondary storage (1)
- Random Vs Sequential access, Tracks and Sectors (1)
- Storage characteristics (1)
- Increasing data storage capacity through compression (disk compression and file Compression) (1)

### UNIT – II

**12 Hrs**

#### Operating Systems: meaning, definition, Functions

- (2)
- Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS (1)
- Multi Tasking and Multi threading (1)
- Multi User multi processor support (1)
- Miscellaneous tasks (1)
- Batch Processing systems (1)
- Real time systems, Time sharing systems (1)
- User Interfaces:** GUI, Pen based, Touch Screen & Conversational interfaces (2)
- Common Operating Systems: DOS, Windows 95/98 and UNIX (2)

### UNIT – III

**12 Hrs**

#### Applications of Information Technology

- Application programs (2)
- Horizontal Market Applications, Vertical Market Applications (1)
- Customs Applications, Shareware and Public domain software (1)



<b>Transaction Processing</b> – Centralized transaction processing	(1)
Client Server software, Distributed computing and Replication	(1)
Information tools for management control: DSS, EIS, GIS, OLAP	(2)
Data Warehousing and Data Mining	(1)
<b>IT in Business and Industry</b> – Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding	(1)
<b>IT Enabled Services:</b> BPO, KPO & Call centers	(2)
 <b>UNIT-IV</b>	 <b>12 Hrs</b>
<b>Systems Development:</b> The six phases of Systems Analysis & Design	(2)
<b>The challenges of Digital Age:</b> Security issues: Threats to Computers & Communications	(2)
Security: Safeguarding Computers & Communications	(2)
Quality of Life Issues	(2)
The ethics of using databases: concerns about accuracy & privacy	(2)
Five generations of programming languages	(2)
 <b>UNIT-V</b>	 <b>12 Hrs</b>
<b>Modern Communications:</b> Communications, FAX	(2)
Voice Mail and Information Services, Email	(2)
<b>Group Communications:</b> News groups, Mailing lists, IRC, Network games	(2)
Video conferencing	(1)
File exchange, bandwidth	(1)
Modem, Network topologies	(2)
Network Types – LAN, MAN and WAN	(1)
Dialup Access	(1)

**SUGGESTED READING:**

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology – The Breaking Wave.** 7<sup>th</sup> edition. New Delhi: Tata McGraw Hill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology – A Practical Introduction to Computers and Communications.** 6<sup>th</sup> edition. New Delhi: Tata McGraw Hill Publications.
3. SinhaPradeep, K. and SinhaPreeti. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4<sup>th</sup> edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4<sup>th</sup> edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2<sup>nd</sup> edition. New Delhi: Excel Books.



## FINANCIAL ACCOUNTING – I

**Credits : 4**  
**Subject Code : BC 18001**

**Semester: I**  
**No. of lecture hours: 75**

### Objectives:

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts.

### OUT COMES

**CO1.** Describes the need and importance of accounting.

**CO2.** Explains about subdivision of journal

**CO3.** Compares the cashbook and passbook balances to reconcile the difference.

**CO4.** Analyses the financial position of an organization

**CO5.** Identifies the mistakes in books of accounts and helps in correcting them.

### UNIT-I

#### Introduction 15Hrs

- Need for accounting — definition (1)
- Meaning – features – objectives (1)
- Functions – systems and bases and scope of accounting (2)
- Books keeping and accounting – branches of accounting – advantages – limitations (2)
- Basic terminology used – accounting concepts and conventions (2)
- Accounting equation (2)
- Classification of accounts – rules of double entry system (1)
- Journalizing – posting to ledgers – balancing of ledgers (4)

### UNIT-II

#### Subsidiary Books 15Hrs

- Subdivision of journal – preparation of subsidiary books (5)
- Different types of cash book – simple cash book, cash book with cash and discount (5)
- Columns (5)
- Cash book with cash and bank columns – cash book with cash discount and (5)
- bank columns and petty cash book. (5)

### UNIT-III

#### Bank Reconciliation Statement 15Hrs

- Bank reconciliation statement – need – reasons for difference between cash book (3)
- and pass book balances (6)
- Simple problems on favourable balance (4)
- Simple problems on overdraft balances (2)
- Ascertainment of correct cash book balance (2)

### UNIT – IV

#### Trial Balance and Final Accounts 15Hrs

- Trial balance – meaning – objectives (2)
- Methods of preparation (1)
- Final accounts – preparation of manufacturing, trading, profit & loss account and



- Balance Sheet (10)
- Adjusting and closing entries (2)

#### UNIT-V

##### Errors and Rectification

15Hrs

- Errors and their rectification (6)
- Types of errors (3)
- Rectification before and after preparation of final accounts (3)
- Suspense account – effect of errors on profit (3)

#### SUGGESTED READING:

1. Jain, S.P&Narang, K.L. 2011. **Financial Accounting Part-1. (11th Revised edition).** New Delhi: Kalyani Publishers.
2. Gupta, R.L and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I. (10th edition).** New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9<sup>th</sup> edition).** New Delhi: Vikas Publishing house Pvt Ltd.



## FINANCIAL PLANNING AND PERFORMANCE

**Credits : 4**  
**Subject Code : SF 18102**

**Semester: I**  
**No. of lecture hours: 90**

**Objectives:** Management accountants should be able to understand, plan and execute the information required to prepare a company's overall strategy, short-term and long-term goals. The goal of this course is to help the student understand strategic planning, basic budgeting concepts and forecasting techniques. It also describes tools that incorporate both financial and non-financial measures to aid an organization in matching its planning to its overall strategy.

**Outcomes:**

- CO1. To understand strategic planning and budgeting and recall the models with process.**
- CO 2 to classify forecasting techniques and demonstrate the budget.**
- CO-3 to prepare an annual profit plan.**
- CO-4 to analyse performance by using flexible budgets and compare actual results to planned results.**
- CO-5 to propose performance measures and discuss key performance indicators.**

**Unit 1: Strategic planning 18 hours**

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 successful strategic planning process

**Unit 2: Budgeting concepts and methodologies 18 hours**

Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques (Regression analysis, Learning curve analysis, Expected value) Theory only - Annual business plans (master budgets) Simple problems on Production Budget, Cash Budget, Materials Budget - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting (Problems only)

**Unit 3: Top-level planning and analysis 18 hours**

Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets Net Present Value Internal rate of Return only-Pro forma income - Financial statement projections - Cash flow statements.

**Unit 4: Cost and variance measures 18 hours**

Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception problems on material, labour and overhead variances - Use of standard cost systems - Analysis of variation from standard cost expectations



**Unit 5: Performance measures**

**18 hours**

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

**Essential reading:**

Wiley CMA excel Learning System, Part 1: Financial Reporting, Planning, Performance & Control

**Suggested reading:**

1. Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 14th edition, Prentice Hall, Upper Saddle River, NJ, 2014.
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, and Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, Quantitative Methods for Business, 11th Edition, Mason, Ohio: South Western, 2010.
5. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
6. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.



## Fundamentals Of Information Technology (PRACTICALS)

**Credits : 1**

**Semester: I**

**Subject Code : BC 19141 No. of practical hours: 30**

### Objectives:

- Word is used in documentation
- Excel is used for accounting, analyzing huge amounts of data and for graphical representation of data
- Power Point is used to create presentations
- Access is used to create databases, queries, forms and reports.

### Outcome:

CO 1.Students will be able to create documents.

CO 2.Identify different applications of Information technology

CO 3Students will analyze spreadsheet data.

CO 4 prepare PowerPoint presentations

CO 5. maintain databases.

### PRACTICALS

1. Preparing Resume, time table (1)
2. Newsprint, applying formats (1)
3. Documents using bullets and numbering (1)
4. Mail Merge (2)
5. Creating an Excel worksheet, applying functions (1)
6. Marks memorandum, Customer bill (1)
7. Creating charts, creating an Excel database (2)
8. Sort and filter data (1)
9. Preparing a Power point presentation (1)
10. Creating an Access database, tables (2)
11. Queries on data, Designing forms and reports



## FINANCIAL ACCOUNTING – I PRACTICALS

**Credits : 1**  
**Subject Code : BC 18002**

**Semester: I**  
**No. of practical hours: 30**

**Objective:** To develop the skills of recording financial transactions and preparation of reports using computers.

**Outcome:** Students will be independently able to apply theoretical knowledge to practical accounting.

1. Computerized Accounting : Meaning and features – advantages and disadvantages of computerized accounting - Creating an organization – grouping of accounts – creation of accounts (1)
2. Creation of inventory – creation of stock groups – stock categories, units of measurement – stock items (1)
3. Entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers.(1)
4. Preparation of sales register, Purchase register (1)
5. Journal proper, debit note register, Credit note register (1)
6. Different cash books including interest and discount transactions using computers.(1)
7. Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (3)
8. Rectification of errors using computers. (3)
9. Preparation of bank reconciliation statement using computers. (3)

**Accounting packages:** Tally.

### SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Noida: Vikas Publishing House.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS**  
**DEPARTMENT OF COMMERCE - B.COM. (HONOURS) STRATEGIC FINANCE**  
**SECOND SEMESTER**  
**ACADEMIC YEAR 2019-20 OF 2019-22 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	BE 18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE 18201	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	SF 18201	Managerial Economics (CORE 3)	5	3	40	60	100	4
4	II	BC 18003	Financial Accounting-II (CORE-3)	5	3	40	60	100	4
5	II	SF 18202	Financial control (CORE- 5)	6	3	40	60	100	4
6	II	SF 19203	Fundamentals of Business Statistics (GE -1)	6	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	BC18004	Financial Accounting-II (CORE-3)	2	3	40	60	100	1
			TOTAL	<b>29</b>	-	<b>280</b>	<b>420</b>	<b>700</b>	<b>22</b>
<b>8</b>	<b>III</b>	<b>PL18001</b>	<b>PLANET</b>		-				<b>1</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)



## BUSINESS ENGLISH - II

**Credits : 3**  
**Subject Code : BE 18201**

**Semester: II**  
**No. of lecture hours: 45**

### Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

### OUTCOMES

- CO 1 Students will be able to synthesize the theoretical knowledge of business communication through report writing and letter writing.
- CO 2 Students will be able to identify the elements of Claim and Adjustment letters.
- CO 3 Students will also be able to draft Claim letters and Adjustment letters.
- CO 4 They will be able to identify nature and types of credit letters.
- CO 5 Students will be able to recognize tone and style of Collection letters.
- CO 6 Students will comprehend the general guidelines to write Application letters and Resumes.

### UNIT-I

<b>Claim Letters and Adjustment Letters</b>	<b>9Hrs</b>
● Hints for Drafting Claim Letters and Adjustment Letters	(2)
● Elements of Claim and Adjustment Letters	(2)
● Specimen Claim and Adjustment Letters	(5)

### UNIT-II

<b>Credit Letters and Collection Letters</b>	<b>9Hrs</b>
● Nature of a Credit Letter	(1)
● Types of Credit Letters	(2)
● Tone and Style of Collection Letters	(1)
● Examples of Credit and Collection Letters	(5)

### UNIT-III

<b>Job Applications Letters and Resume writing</b>	<b>9Hrs</b>
● Importance and Functions of an Application Letter	(1)
● General Guidelines to write Application Letters and Resumes	(1)
● The Form and Content of an Application Letter	(1)
● Preparing a Resume	(2)
● Specimen Application Letter and Resume	(4)



#### UNIT-IV

<b>Report Writing – I (Business Report)</b>	<b>9Hrs</b>
● Characteristics of a good Business Report	(1)
● Importance of Business Reports	(1)
● Types and Functions of Business Reports	(2)
● Preparing a Business Report and Specimen	(2)
● Specimen Business Reports	(3)

#### UNIT-V

<b>Report Writing – II (Technical Reports)</b>	<b>9Hrs</b>
● Techniques of Description	(2)
● Describing Machines and Mechanisms	(2)
● Describing Process	(1)
● Sample Descriptions	(2)
● Specimen Technical Reports	(2)

#### ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing**, New Delhi: Tata McGraw Hill Publishing Company Limited.

#### SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**. New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations**. U.K: Oxford Publication Oxford.
3. Pal, Rajendra., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Mumbai: Himalaya Publishing House.
5. Guy Brook-Hart. **Business Benchmark-Workbook**. Cambridge University Press.
6. Dr. Francis M.Peter S.J. **Business English Communication**.
7. Leo Jones and Richard Alexander. **New International Business English-Workbook**. Cambridge University Press.
8. TOEFL Study Material for reading comprehension.



## VALUE EDUCATION AND PERSONALITY DEVELOPMENT

**Credits : 2**  
**Subject Code : VE 18201**

**Semester: II**  
**No. of lecture hours: 30**

**Objective:** To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.

1. **Outcome:**
2. Students will be able to differentiate Accepted norms and Counter values and be able to identify the various Dimensions of Human Development.
3. Students will be able to demonstrate Love and Experience of God and identify the Basic Issues of Life and Happiness as a life goal.
4. They will be able to understand the importance of Concern for others and critique the various problems that deter the growth of the society.
5. The students will be able to recognize the traits of a good personality and practice Self-exploration.
6. Students will be able to interpret the Purpose of Life and Goal Setting and demonstrate Self-management.

### UNIT – I

#### Introduction to Ethics

**6Hrs**

- Why Value Education?
- Reasons to have ethics for life
- Accepted norms and counter values
- Dimensions of human development: Physical, Intellectual, emotional moral, spiritual and social

### UNIT – II

#### Approach to life

**6Hrs**

- Conscience and Pseudo-conscience
- Happiness as Life-goal
- Values revealed and lived in religions
- Experience of God
- Love: the three components of Love
- Some of the basic stages and issues of Life: Family, Love, sex, Marriage

### UNIT – III

#### Concern for others

**6Hrs**

- Self and another
- Human context
- Moral problems of a society/true society: social desire, social fear, social silence, social indifference

### UNIT – IV

#### Transformation of self

**6Hrs**

- Definitions of personality
- Characteristics of personality
- Elements of personality



- Traits of good personality
- Self-identity, self concept
- Self-discovery, self-acceptance
- Self-esteem

WORK SHEET (1): Self Estimation

#### **UNIT-V**

##### **Life enrichment skills**

**6Hrs**

- Purpose of life-goal setting
- Characteristics of goals
- Building relationships
- Time management
- Stress management
- Emotional management
- Conflict management
- Team management(group dynamics)

Work sheets (1) & (2): 1) Anger management  
2) Team Management

##### **ESSENTIAL READING:**

1. Human values – Development Programme –AIACHE
2. In Harmony



## MANAGERIAL ECONOMICS

**Credits : 4**  
**Subject Code : SF 18201**

**Semester: II**  
**No. of lecture hours: 75**

**Objective:**

1. To enable students to use micro economic principles and quantitative tools to make sound managerial decision.
2. To present business topics using graphs, equation and numerical tools.

**OUTCOMES**

**CO-1** To define managerial economics and to describe the economic concepts, tools, and practices used in managerial economics.

**CO-2** To explain demand analysis and to apply demand forecasting methods based on nature of product.

**CO-3** To analyse input –output relation in different time periods .

**CO-4** To identify and distinguish different market structure in price – output decision.

**CO-5** To compare different pricing strategies.

<b>Unit 1- introduction to managerial economics</b>	<b>15hrs</b>
Managerial economics-meaning, definition, nature and scope	(5)
Concepts of managerial economics-incremental principle, opportunity cost	(3)
equi- marginal utility analysis, discount principle, time perspective	(3)
Relation of managerial economics with other disciplines	(2)
Role and responsibilities of managerial economist	(1)
Managerial economics bridges the gap between theory and practice	(1)
<b>Unit 2-Demand analysis</b>	<b>15hrs</b>
Demand-meaning, types, determinants	(3)
Law of demand	(3)
Consumer surplus	(3)
Revealed preference theory	(2)
Elasticity of demand-meaning, types, methods to measure ED	(2)
Demand forecasting methods	(2)
<b>Unit-3 theory of production and cost analysis</b>	<b>15hrs</b>
Production function-meaning and types	(3)
Production function with one variable input	(2)
Production function with 2 variable input	(2)
Returns to scale	(2)
Economies and diseconomies of scale	(2)
Cost-output relation in short run and long run	(2)
Learning curve	(2)
<b>Unit4- market structures and pricing policies</b>	<b>15hrs</b>
Meaning and features of perfect competition, monopoly, oligopoly and monopolistic competition	(4)
Price-output decision in perfect market, monopoly, oligopoly, monopolistic competition	(4)
Price leadership in oligopoly- basics of game theory	(4)
Pricing policies-methods of pricing-marginal cost pricing,	(3)



limit pricing, market skimming pricing, penetration pricing, bundling pricing, peak load pricing, pricing in life cycle of product, dumping.

**Unit 5 -profit analysis and investment analysis 15hrs**

Meaning and nature of profit	(3)
Profit theories- innovation theory of profit, riskbearing theory of profit	(3)
uncertainty bearing theory of profit	(3)
Break even analysis	(2)
Capital budgeting- meaning, need and steps involved in capital budgeting	(2)
Cost of capital- meaning and importance of cost of capital	(2)

**SUGGESTED BOOKS FOR READING**

1. Yogesh Maheshwi "Maanagerial economics"
2. D.N. Dwiedi"managerial economics"
3. A.R.Aryasri" managerial economics and financial accounting" tata Mcgraw hill education private limited **h.L. Ahuja "Managerial economics", chand publications**



## FINANCIAL ACCOUNTING – II

**Credits : 4**  
**Subject Code : BC 18003**

**Semester : II**  
**No. of lecture Hours: 75**

### Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.
- To provide knowledge on single entry system and on special transactions like hire purchase system.

**Outcome: CO1.** Introduces to the basic concepts of partnership and explains the admission of a partner.

**CO2.** Demonstrates the accounting treatment relating to retirement and death of a partner.

**CO3.** Identifies the rules applicable for winding up of partnership and insolvency of a partner.

**CO4.** Shows the method of finding out profits and financial position by using incomplete records.

**CO5.** Illustrates method of preparing books under Hire purchase and installment purchase system

### UNIT-I

#### Partnership – Admission 15Hrs

- Legal provisions in the absence of a partnership deed (1)
- Fixed and fluctuating capitals (2)
- Preparation of final accounts with adjustments (2)
- Profit and loss appropriation account – methods of calculating good will – treatment of Good will (5)
- Calculation of sacrificing, new profit sharing ratio and admission of a partner. (5)

### UNIT-II

#### Partnership–Retirement and Death 15Hrs

- Treatment of goodwill (2)
- Methods of calculating good will (3)
- Calculation of gaining ratio, new profit sharing ratio (1)
- Retirement of a partner (4)
- Death of a partner (4)
- Including joint life policy (1)

### UNIT-III

#### Partnership – Dissolution and Insolvency 15Hrs

- Dissolution of partnership (5)
- Insolvency of a partner (5)
- Insolvency of firm (excluding sale to firm, company and amalgamation) (5)

### UNIT-IV

#### Single entry system 15Hrs

- Single Entry- Features -Books and Accounts maintained (2)
- Preparation of Statement of affairs-Difference between statement of affairs



- and Balance Sheet (3)
- Recording of transactions- Ascertainment of profits under Single entry system (Statement of affairs method) -Problems (10)

**UNIT –V**

**Hire Purchase and Installment Purchase System 15Hrs**

- Hire purchase system- Features (1)
- Accounting treatment in the books of hire purchaser and hire vendor (6)
- Default and repossession (Partial and total) (Excluding HP Trading accounts) (4)
- Installment systems of purchase- Difference between hire purchase and Installment purchase system (1)
- Accounting treatment in the books of hire purchaser and hire vendor (3)

**SUGGESTED READING:**

1. Jain, S.P&Narang, K.L. 2012. **Financial Accounting (Advanced Accounting). (12<sup>th</sup> Revised and updated edition)** New Delhi: Kalyani Publishers.
2. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9<sup>th</sup> edition)** New Delhi: Vikas Publishing House.
3. Gupta, R.L&RadhaSwamy, M. 2001. **Advanced Accountancy – Volume-I. (10<sup>th</sup> edition)** New Delhi: Sultan Chand & sons.



## FINANCIAL CONTROL

**Credits : 4**  
**Subject Code : SF 18202**

**Semester : II**  
**No. of lecture Hours: 90**

**Objectives:** Management accountants should be able to understand the various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance. Student should also understand the manner in which a corporate governance structure provides oversight and monitoring of an organization's actions, policies, and decisions; several interrelated approaches to establishing control: the assessment and management of risks; process of internal auditing and responsibilities of auditors; and, measures taken to ensure appropriate system controls.

### **Outcomes:**

**CO-1**To define cost behavior and types of costs.

**CO-2**To classify costing systems and compare different types of costs.

**CO-3**To solve problems in supply chain management.

**CO-4**To criticize and conclude the basis of internal auditing.

**CO-5**To develop and create a business continuity plan.

### **Unit 1: Cost measurement concepts 18 hours**

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

### **Unit 2: Costing systems and overhead costs 18 hours**

Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead -Determination of allocation base - Allocation of service department costs

### **Unit 3: Supply chain management and Business process improvement 18 hours**

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

### **Unit 4: Internal controls 18 hours**

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

### **Unit 5: Systems control and security measures 18 hours**

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



**ESSENTIAL READING:**

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance & Control

**SUGGESTED READING:**

- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
- Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
- Simkin, Mark G., Rose, Jacob M., Norman, Carolyn S., Core Concepts of Accounting Information Systems, 12th edition, John Wiley & Sons, Hoboken, NJ, 2012.
- Bodnar, George, H., and Hopwood, William S., Accounting Information Systems, 10th edition, Prentice-Hall, Upper Saddle River, NJ, 2010.
- Sawyer's Guide for Internal Auditors, 6th edition, The Institute of Internal Auditors Research Foundation (IIARF), Altamonte Springs, FL, 2012.



## FUNDAMENTALS OF BUSINESS STATISTICS

**Credits : 4**

**Semester: II**

**Subject Code : SF 19203      No. of lecture hours: 90**

**Objectives:**

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

**Outcome:**

**CO1.** Organize, manage and present data. Can represent the statistical data in diagrammatic and graphical form.

**CO2.** Calculate measures of central tendency.

**CO3.** Analyze the data using measures of dispersion.

**CO4.** Evaluate the nature for the statistical data using skewness and moments.

**CO5.** Determine the relation between any two factors using the concepts of correlation and regression analysis.

**UNIT-I**

**Introduction to Statistics & Diagrams and graphs**

**15Hrs**

- Meaning -definition (1)
- Functions (1)
- Limitations of statistics (1)
- Collection of data: Primary and Secondary data (2)
- Classification and tabulation of data. (1)
- Types of classification of data – (simple problems) (1)
- Simple and complex tables (simple problems). (2)
- Diagrams and graphs-simple bar diagram (2)
- Subdivided bar diagram, multiple bar diagram, percentage bar diagram (1)
- Pie diagram, histogram (1)
- Frequency polygon, frequency curve, Ogives (2)

**UNIT-II**

**Measures of central tendency**

**15Hrs**

- Measures of central tendency (3)
- Mean- merits and demerits (simple problems) (2)
- Median- merits and demerits (simple problems) (3)
- Mode- merits and demerits (simple problems) (2)
- geometric mean- merits and demerits (simple problems) (3)
- harmonic mean-merits and demerits (simple problems) (2)

**UNIT-III**

**15Hrs**

**Measures of dispersion**

- Measures of dispersion-Range- merits and demerits (simple problems) (3)



- quartile deviations- merits and demerits (simple problems) (3)
- mean deviation- merits and demerits (simple problems) (3)
- standard deviation- merits and demerits (simple problems) (3)
- variance, merits and demerits (simple problems) (3)

**UNIT-IV****Skewness Kurtosis and moments****15Hrs**

- Skewness and moments – meaning (2)
- right and left skewed distribution (2)
- Karl Pearson’s coefficient of skewness (4)
- Bowley’s coefficient of skewness (2)
- Kelly’s coefficient of skewness (2)
- Moments-first, second, third and fourth moments (2)
- Sheppard’s correction for moments.(simple problems) (1)

**UNIT-V****Correlation & Regression****15Hrs**

- Definition of Correlation – types of correlation, methods of correlation (1)
- Scatter diagram method (1)
- Karl Pearson’s coefficient of correlation (1)
- Spearman’s rank correlation coefficient. (2)
- Coefficient of concurrent deviation method (1)
- Definition of Simple regression and its uses (1)
- Forming simple regression lines for ungrouped and grouped data. (3)
- Regression equations of Y on X and X on Y - Deviations taken from actual and assumed mean (1)
- Graphing regression lines (1)
- Properties of regression coefficients. (Simple problems) (1)
- Differences between correlation and regression (1)
- Standard error of estimate - limitations of regressions (1)

**Note: Simple Problems excluding derivations****SUGGESTED READING:**

1. Gupta, S P. 2008. “**Statistical Methods**”. (36<sup>th</sup> revised edition.). New Delhi: Sultan Chand & Co.
2. Agarwal,B M. “**Business Statistics**”. (3<sup>rd</sup> edition.) Himalaya Pub.
3. Gupta, S C. “**Fundamentals of Statistics**”. (6<sup>th</sup> edition.) Himalaya Pub.
4. Goel Ajay. &Goel, Alka. “**Mathematics & Statistics**”. (4<sup>th</sup> edition.) Taxman Pub
5. Kapoor, V.K. **Statistics – problems and solutions.**
6. Frye. **Microsoft Office Excel 2003 and 2007 – step by step.** PHI.



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**FINANCIAL ACCOUNTING – II  
(PRACTICALS)**

**Credits : 1**  
**Subject Code : BC 18004**

**Semester: II**  
**No. of practical hours:30**

**Objective:** To develop the skills of recording of transactions relating to partnerships organizations using computers.

**Outcome:** Students will be able to record transactions relating to partnership firms using computers.

1. Recording of partnership transactions and preparation of final accounts using computers (3)
2. Admission of partners (3)
3. Retirement of partners (3)
4. Death of partners (2)
5. Dissolution of partners (2)
6. Insolvency of partners (2)

**SUGGESTED READING:**

5. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Noida: Vikas Publishing House.
6. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
7. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
8. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.



**GENERIC ELECTIVE  
(INTER-DEPARTMENTAL/INTER-DISCIPLINARY)**

**UG COURSES**

S.No.	Department	Subject
1.	Chemical Technology	Solar Processing Technologies
2.	Agri. Science & Rural Development	Fundamentals of Horticulture
3.	Biotechnology	Medical Lab Technology
4.	Food Technology	Food Processing & Quality Control
5.	Mathematics	Quantitative Aptitude
6.	Statistics	Data Analysis
7.	Multimedia & Animation	Creative Arts
8.	Computer Science & Engg.	Shell Programming
9.	Computer Systems & Engg.	PC Hardware, Installation and Networking
10.	B.Sc. Computer Data Science & Data Analytics Engg.	Python Programming
11.	B.Sc. Electronics Technology	Repair and Maintenance of Home Appliances
12.	Commerce (Honours)	Taxation
13.	Commerce (Advertising, Sales Promotion & and Sales Management)	Marketing Management
14.	Commerce (General)	Banking
15.	Commerce (Computers & IAF)	Accounting
16.	B.B.A.	Principles of Management
17.	Mass Communication	Photography
18.	Mass Communication	Film Appreciation
19.	English	Communication Skills
20.	English	Career Skills
21.	Psychology	Psychology for Living
22.	Commerce(honours)Strategic Finance	Goods and Services Tax



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## GOODS AND SERVICES TAX

Credits: 2

Semesters: 3

Course Code: G 18SF1T

No. of lecturers: 30

### OBJECTIVE:

To provide an insight into practical aspects and apply the provisions of GST implemented from 2017 under the notion of One Nation, One Tax and One Market.

### OUTCOMES

CO1. To describe basic scheme of GST , GST council power and functions.

CO2. To explain various GST acts and also various definitions

CO3. To identify the registration procedure , levying of GST and exemptions

CO4. To analyze different types of assessments and returns under GST

CO5. To appraise the EXIM procedure as per customs legislations in India.

### UNIT 1: INTRODUCTION TO INDIRECT TAXES

6 Hrs

Meaning And Types Of Indirect Taxes

Objectives And Features Of Indirect Taxes

Types of Indirect Taxes

### UNIT 2: INTRODUCTION TO GOODS AND SERVICES ACT

6 Hr

Objectives and Basic Schemes of GST

Benefits of Implementing GST

Structure of GST Dual Model

### UNIT 3: CGST AND SGST (TELANGANA STATE

6 Hr

Aggregate turnover, Adjudicating authority, Place of business, Reverse charge

Job work, Input Tax credit, Agent, Business, Outward Supply

Export Goods/ Services, Import of Goods/ Services

### UNIT 4: PROCEDURE AND LEVY UNDER GST

6 Hr

Registration under GST, Compulsory registration, Deemed Registration

Exempted Good & Services

Rates of GST

### UNIT 5: ASSESSMENT AND RETURNS

6 Hr

First Return, Claim of Input Tax Credit

Annual Return

Final Return



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## E-COMMERCE

Credits : 2  
Subject code : SEC22302

Semesters: III  
No. of lecture hours: 30

Objective: To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.

Outcome:

CO 1 To measure areas & volumes Describe electronic commerce framework and WWW architecture.

CO 2 Classify mercantile process models and types of electronic payment systems.

CO 3 Apply EDI implementations and analyze intra organizational electronic commerce.

CO 4 Design corporate digital library, advertising and marketing on the internet.

CO 5 Identify consumer search and resource discovery, on demand education and digital copy rights

### UNIT-I

6Hrs

#### Introduction to Electronic Commerce

- Electronic Commerce Framework – electronic commerce and media convergence
- The anatomy of E-Commerce applications
- Electronic commerce consumer applications
- Electronic commerce organization applications

#### Electronic Commerce and World Wide Web

- Architectural framework for electronic commerce
- World Wide Web (WWW) as the architecture
- Web background
- Hypertext publishing
- Technology behind the web
- Security and the web

### UNIT-II Consumer – Oriented Electronic Commerce

6Hrs

- Consumer – oriented applications
- Mercantile process models
- Mercantile models from the consumer's perspective
- Mercantile models from the merchant's perspective

#### Electronic Payment System

- Types of electronic payments
- Digital token-based electronic payment systems
- Smart cards and electronic payment systems
- Credit card-based electronic payment systems
- Risk and electronic payment systems



### UNIT-III

#### EDI Implementation, MIME and Value Added Networks

6Hrs

- Standardisation and EDI
- EDI Software Implementation
- EDI envelope for message transport
- Value Added Networks (VANs)
- Intra-Organizational Electronic Commerce
- Internal information systems
- Macro-forces and internal commerce
- Work flow automation and co-ordination
- Customization and internal commerce
- Supply chain management

### UNIT-IV

#### The Corporate Digital Library

6Hrs

- Dimensions of internal electronic commerce systems
- Making a business case of document library
- Types of digital documents
- Issues behind document infrastructure

#### Advertising and Marketing on the Internet

- The new age of information – based marketing
- Advertising on the internet
- Charting the on-line marketing process
- Market research

### UNIT-V

#### Consumer Search and Resource Discovery

6Hrs

- Search and resource discovery paradigms
- Information search and retrieval
- Electronic commerce catalogues or directories
- Information filtering, consumer

#### On Demand Education and Digital Copyrights

- Computer based education and training
- Technological components of education on demand
- Digital copy right and E-Commerce.

### ESSENTIAL READING:

1. Kalkota, Ravi. Whinstone,Andrew B. Frontiers of Electronic Commerce. International Student edition. 2009 Impressed edition. New Delhi: Pearson Publication.
2. Treese, G. Winfield and Stewart, Lawrence C. 1998. Designing Systems for Internet Commerce. Low priced edition. Addison-Wesley-Tokyo Publication



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## COMPANY LAW-II

Credits : 4  
Subject code : BC22011

Semester: III  
No. of lecture hours: 60

Objective: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Course Outcome:

CO1. To develop basic knowledge of provisions of companies act 2013.

CO2. To describe the capital structure of company through issues of shares and alteration of share capital.

CO3. Explain the borrowing powers of a company and consequences of ultra vires borrowing.

CO4. State various provisions of the companies act relating to company management and meetings.

CO5. To identify various modes of winding up and legal provisions applicable.

### UNIT-I

Introduction to Companies Act 2013	18Hrs
• Definition of company	(2)
• Nature and Characteristics of a Company-Objectives of Companies Act 2013	(2)
• Lifting the Corporate Veil	(2)
• Incorporation of Company – memorandum and articles of association –doctrine of constructive notice	(4)
• Doctrine of Indoor Management	(4)
• Alteration of Memorandum and articles of association	(4)

### UNIT-II

Kinds of Companies, Prospectus, Shares	18Hrs
• Kinds of Companies – Issue of Prospectus – contents of prospectus	(4)
• Issue of Shares – surrender – forfeiture – reissue of forfeited shares – transfer – issue of bonus shares and right shares	(6)
• Depository System	(2)
• Share Capital – alteration, reduction, consolidation, sub-division and reorganization of share capital	(6)

### UNIT-III

Borrowing Powers and debentures and its types	18Hrs
• Borrowing Powers	(4)
• Ultra Vires – borrowing	(4)
• Registration of Charges	(2)
• Debentures – types of debentures	(4)
• Mortgages and creation of charges	(4)



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#### UNIT-IV

Company Management	18Hrs
• Company Management – directors – number of directorships	(2)
• Appointment – qualifications – disqualification	(4)
• Removal and Resignation	(2)
• Managerial Remuneration – powers, duties & liabilities of directors	(4)
• Contracts in which directors are interested – meetings – kinds of meetings, notice, agenda	(2)
• Resolutions – types of resolutions	(2)
• Quorum and Proxy	(2)

#### UNIT-V

Reconstruction and Amalgamation	18Hrs
• Reconstruction and Amalgamation	(4)
• Winding up – meaning – modes – winding up by court – powers of court – grounds for winding up	(6)
• Provisions applicable for winding up proceedings	(2)
• Types of Winding Up – voluntary winding up – creditors winding up	(4)
• Consequences of Winding Up	(2)

#### SUGGESTED READING:

1. Kapoor, N.D. 2015. Elements of Company Law. 30th edition. New Delhi:Sultan Chand & Co.
2. Kapoor, N.D. 2009. Elements of Mercantile Law. 31<sup>st</sup> revised edition.NewDelhi:Sultan Chand & Co.
3. Garg, K.C. Sareen,V.L.Mukseh Sharma & Chawla, R.C. 2004. Mercantile Law including Company Law & Industrial Law 10<sup>th</sup> revised and enlarged edition. New Delhi:Sultan Chand & Co.
4. Kapoor, N.D. 2009. Elements of Company Law. 3<sup>rd</sup> revised edition. New Delhi:Sultan Chand & Co.



## ADVANCED ACCOUNTING

Credit:5 Semester: III  
Subject Code: BC22012

No. of lecture hours: 75

### Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Outcome: Students will gain comprehensive accounting knowledge related to special business activities and transactions relating to issue of shares and debentures in companies.

### UNIT-I

#### Branch Accounts

15Hrs

- Introduction to branch accounts-features, types of branches
- Dependent branches- Features
- Books of accounts- Methods of accounting of dependent branches
- Debtors system –Invoicing goods at cost-Invoice Price Method. (Problems)
- Stock and debtor system-Goods Charged to Branch at Cost price and at Selling Price. (Problems)

### UNIT-II

15 Hrs

#### Departmental Accounts

- Need- Features- Basis for allocation of expenses-Distinction between Departmental and Branch Accounts (theory)
- Departmental Accounts –Treatment of inter-departmental transfers at cost or Selling price
- Treatment of expenses that cannot be allocated- Preparation of departmental Profit and loss account. (problems)

### UNIT-III

#### Accounting of Non-Profit Organizations

15Hrs

- Non profit entities- Introduction
- Receipts and Payments Account- Meaning- Features- Proforma
- Income & Expenditure Account- Meaning- Features- Proforma
- Differences between Receipts & Payments Account and Income & Expenditure Account
- Problems in preparation of Income & Expenditure Account and Balance Sheet
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only)



#### UNIT-IV

##### CompanyAccounts

15Hrs

- Issue of shares at par, premium .
- Forfeiture and reissue of shares
- Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems)
- Issue of bonus shares
- Provisions of company's Act and SEBI guidelines – accounting treatment for issue of bonus shares
- Rights issue

#### UNIT-V

##### Issue and Redemption of Debentures

15Hrs

- Introduction to Debentures-Features and Kinds of Debenture)
- Accounting treatment for issues and redemption of debentures
- Redemption out of profits
- Sinking fund method- Accounting Treatment-(Simple Problems) (Excluding ex-interest and cumulative interest problems)
- underwriting of shares (Theory only)

#### SUGGESTED READING:

1. Mukherjee, A and Haneef, M. Modern Accountancy– Volume I. 2<sup>nd</sup> edition.New Delhi:Tata McGraw Hill Publication.
2. Mukherjee, A. and Haneef, M. 2010. Modern Accountancy– Volume II.2<sup>nd</sup> edition 12<sup>th</sup> reprint. New Delhi:Tata McGraw Hill Publication.
3. Jain, S.P. and Narang, K.L. 2012. Corporate Accounting. 11<sup>th</sup> edition. New Delhi: Kalyani Publishers.  
Maheshwari, S.N and Maheshwari, S.K. 2005. Corporate Accounting. 4<sup>th</sup> revised and enlarged edition. New Delhi: Vikas Publishing House Private Limited.xpenditure and Balance Sheet is given (problems in the above two models only) (6)
4. Jain, S.P &Narang, K.L. 2011. Financial Accounting (Advanced Accounting). 11<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.



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## FINANCIAL REPORTING

Credits: 5

Subject Code: SF22301

Semesters: III

No. of Lecturer: 75

Course objective:

Management accountants must understand the four financial statements - balance sheets, Income statement, statement of changes in equity and statement of cash flows. This course deals with the concepts underlying the financial statements which include recognition, measurement, valuation and disclosure.

Course learning outcomes:

- CO 1 Students will be able to prepare financial statements according to US GAAP and IFRS
- CO 2 Students will be able to appropriately account and report assets and liabilities
- CO 3 Students will be able to develop conceptual understanding on equity transactions .
- CO 4 Students will be able to recognize revenue recognition principles
- Co 5 1 Students will be able to analyse reports on financial statements.

Unit 1:Financial statements

15 hours

Income statement-Statement of comprehensive income(simple problems) - Balance sheet(simple problems) Statement of changes in equity -Statement of cash flows (simple problems)-Notes to the financial statements

Unit 2:Asset valuation

15 hours

Fair value standards and measurements - Accounts receivable- Inventory – Investment in marketable securities -Property, plant & equipment - Depreciation Methods- Impairment - Intangible assets - Deferred tax assets-Leasehold assets

Unit 3: Valuation of liabilities

15 hours

Current liabilities -Contingencies - Long term liabilities and bonds payable –Warranties- Off-balance sheet financing-Deferred tax liabilities-Lease liabilities

Unit 4: Equity transactions

15 hours

Paid-in capital- Retained earnings -Accumulated other comprehensive income - Stock dividends and stock splits-Stock options

Unit 5:Revenue recognition

15 hours

Revenue recognition principles- Percentage-of-completion versus completed-contract method-Matching principle - Comprehensive income - Major differences between US GAAP and IFRS

Essential reading:

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance & Control

Suggested reading:

1. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15th edition, Wiley & Sons, Hoboken, NJ, 2011.



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2. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, South-Western Cengage Learning, Mason, OH, 2010.

3. Hoyle, Joe B., Schaefer Thomas F., and Douppnik Timothy S., Advanced Accounting, 11th edition, McGraw Hill, New York, NY, 2013.



## FINANCIAL DECISION MAKING I

Credits: 5

Semester - III

Course code: SF22302

No. of lecture hours: 75

### Course description:

Management accountants should be able to understand financial statement analysis and analytical techniques used by external investors to evaluate companies and better understand a company's competitive position. They should also understand different financial instruments and economic risks and benefits involved to help make prudent investment decisions to help ensure the financial stability of any firm.

### Course learning outcomes:

- CO 1 Students will be able to understand a Common size financial statement and recall and relate the financial ratios
- CO 2 Students will be able to identify the relationship between risk and return and utilize the knowledge of long term financial management.
- CO 3 Students will be able to examine financial markets and regulations and analyse working capital management
- CO 4 Students will be able to explain mergers and acquisitions, bankruptcy.
- CO 5 . Students will be able to analyse corporate restructuring

### Unit 1: Financial Statement Analysis

15 hours

Common size financial statements- Common base year financial statements -Financial Ratios (Liquidity, Leverage, Activity, Profitability, market) - Profitability analysis (Income measurement analysis, revenue analysis, cost of sales analysis, expense analysis, variation analysis) - Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

### Unit 2: Financial management

15 hours

Calculating return- Types of risk- Relationship between risk and return - Term structure of interest rates- Types of financial instruments- Cost of capital(SIMPLE PROBLEMS) - Valuation of financial instruments

### Unit 3: Raising capital

15 hours

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

15 hours

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



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Unit 5: Corporate restructuring and International Finance

15 hours

Mergers and acquisitions-Bankruptcy-Other forms of restructuring -Fixed, flexible, and floating exchange rates- Managing transaction exposure- Financing international trade- Tax implications of transfer pricing

Essential Reading:

Wiley CMA Excel Learning System, Part 2: Financial Decision Making

Suggested reading:

1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise,andHanekom, Brandon, 2012 Interpretation and Application of International FinancialReporting Standards, John Wiley & Sons, Hoboken, NJ, 2012.
2. Gibson, Charles H., Financial Reporting & Analysis, 13th edition, South-Western CengageLearning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., Financial Statement Analysis, 10th edition, McGrawHill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 10th edition, McGraw Hill, New York, NY, 2011.
5. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.



**GENERAL ELECTIVE GST  
PRACTICALS**

Credits : 1  
Subject code : GE18SF1P

Semester: III  
No. of practical hours: 30

Filing of First Return	10 Hrs
Matching Reversal and Reclaim of Input Tax Credit	6 hrs
Filing if Annual Return	4Hrs
Filing of Final Return	10Hrs



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## COMPANY LAW- II (PRACTICALS)

Credits: 1

Semester: III

Subject Code: BC22013

No. of lecture hours: 30

Objective: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Course Outcome:

Students will gain the practical knowledge regarding various documents of Company's Act 2013 and legal provisions.

1. Memorandum of associations
2. Articles of association
3. Contents of prospectus
4. Certificate of commencement
5. Certificate of incorporation
6. Minutes of meeting
7. Appointment of directors
8. Types of winding up
9. Procedure of winding up



## ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

Credits: 3

Subject Code: ES 18201

Semester: IV

No. of lecture hours: 45

- Objectives: Students will gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment.
- Students will be sensitized towards gender issues in the society and the laws enforced for their protection.
- Outcome:
  - CO 1 To understand the importance of ecological balance for Sustainable Development
  - CO 2 To understand the impacts of developmental activities and mitigation measures
  - CO 3 To understand the environmental policies and regulations.
  - CO4 To develop students sensibility with regard to issues of gender in contemporary India
  - CO5 To expose the students to debate on the politics and economic works and on gender violence

### UNIT- I

#### NATURAL RESOURCES, ECOSYSTEMS, & BIODIVERSITY 9Hrs

- Definition, Scope and importance of environmental studies- Need for public awareness.
- Renewable & Non Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bio-energy).
- Definition of Ecosystem, Structure and functions—food chains, food webs, ecological pyramids, producers, consumers and decomposers.
- Energy flow and example ecosystems--- Forest, Desert, Aquatic ecosystems.
- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India- mega diversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).

### UNIT-II

#### ENVIRONMENTAL POLLUTION 9Hrs

- Definition of Environmental pollution
- Brief account of causes, effects, prevention and control measures of
  - (a) Air pollution
  - (b) Water Pollution
  - (c) Soil pollution
  - (d) Noise pollution
  - (e) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes
- Disaster Management: floods, Earth quakes, and Cyclones.

### UNIT-III

#### Social Issues and Environment 9Hrs

- Rain-Water Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.
- Global Warming, Ozone depletion, and Acid rains



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- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wildlife Act.
- Environmental & Human Health---- HIV/AIDS
- Welfare Programs---- Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

#### UNIT-IV

Gender Studies

9Hrs

- Why should we study gender issues?
- Socialization- Making women and making men
- Being together as equals-Through the lens of gender
- Missing women: Gender selection and its consequences
- Health issues of Women

#### UNIT-V

Gender & Labour -Gender Violence & Law

9Hrs

- House work : The invisible labour- my mother doesn't work "share the load"
- Sexual harassment – say no eve teasing – the caste based violence –Nirbhaya Act
- Domestic violence - Is home a safe place? - Blaming the victim.-Domestic violence Act
- Forums of justice-Hindu Inheritance Act(2005)

Field Visit for Environmental Studies:

1. Visit to a local Polluted site- Industrial effluent plant/ Polluted Lake/Agricultural Land
2. Visit to any Ecosystem

#### ESSENTIAL READING (for Gender Sensitization)

1. A.Suneetha, Uma Bhugubanda, Duggirala Vasanta, Rama Melkote, Vasudha Nagaraj, Asma Rasheed, Gogu Shyamala, Deepa Sreenivas and Susie Tharu. 201. Towards a World of Equals : A Bilingual Text on Gender. Hyderabad: Telugu Akademi.

#### SUGGESTED READING

(for Environmental Studies)

1. Rajagopalan R. 2015. Environmental Studies-from Crisis to Cure. Third Edition. Chennai: Oxford University Press.
2. Dr D K Asthana and Dr Meera Asthana. 2014. A Text Book of Environmental Studies Revised Edition. New Delhi: S. Chand & Company.
3. Anubha Kaushik and C.P. Kaushik Published. 2016. Perspectives in Environmental Studies. Fifth Edition. New Delhi: New Age International.

(for Gender Sensitization)

4. Sen Amartya More Than One Million Women Are Missing. New York Review of Books 37.20 (20 December 1990). Print. We Were Making History...Life Stories of Women in the Telangana People's Struggle. New Delhi: Kali for Women. 1998.
5. Tripti Lahiri. By the Numbers: Where Indian Women Work. Women's Studies Journal .(14 November 2012). Available online at: <<http://blogs.wsj.com/India> real time/2012/11/14/by – the numbers-where-Indian-women-work/>
6. K. Satyanarayana and Susie Tharu. Ed. Steel Nibs Are Sprouting : New Dalit Writing From South India, Dossier 2: Telugu and Kanada Code=3732.
7. Vimala. Vantillu( The Kitchen)". Women Writing in India: 600 Bc to the Present. Volume II. The 20<sup>th</sup> Century. Ed. Suisetharu and K. Laltitha. Delhi: Oxford University Press, 1995. 599-601.



## FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

Credits: 1

Semester: IV

Subject Code: SEC22402

No. of lecture hours: 15

### Objectives:

To understand Foundation of digital marketing.

. To make students to understand the Fundamentals of Web design and Analytics.

### Course Outcome:

Students will be able to design web pages and to apply the validations for interactive web pages

UNIT I: 3Hrs

#### DIGITAL MARKETING FOUNDATIONS & CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website

UNIT-II: 3Hrs

Foundations of Analytics -

Search Engine Optimization -

Search and Display Marketing

UNIT-III: 3Hrs

Social Media Marketing - Video Marketing. Email marketing tools and setup

Email marketing segmentation, Personalization and mobile friendly design Content marketing foundations

-Blogs for content marketing - Content marketing for staying relevant

Newsletters for content marketing - Mobile marketing foundations

UNIT IV: 3Hrs

#### WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) –

Setting CRO – Understanding target audience – Optimization champion.



**UNIT-V:**

**3Hrs**

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports, Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

**SUGGESTED READINGS:**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana, Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill



## DIRECT TAXES

Credits : 5  
Subject Code BC22014

Semesters: IV  
No. of lecture hours: 75

Objective: To equip the students with the knowledge of different heads of income and assessment of individuals, HUF's and partnership firms.

Outcome:

CO1. To understand the basic definitions of Income Tax, Agricultural Income, Residential Status and Exempted Incomes.

CO2. To show the computation of income from the Head Salaries and House property as per IT act.

CO3. To identify the Income from Business, Profession and Capital Gains.

CO4. To compute Total Income of individuals and HUF.

CO5. To assess the tax liability of Individuals and HUF as per IT act.

### UNIT-I

**15 Hrs**

Introduction

Indian Taxation System – Over view of Direct Taxes

Income Tax: Basic Concepts: Income, Person, Assessee, Assessment year,

Previous year, Income, Casual income, PAN, Gross total income

Agricultural income and its assessment (theory only)

Capital and Revenue, Residential status and incidence of tax of an individual (only Theory)

Exempted Incomes

### UNIT-II

**15 Hrs**

Income from Salary

Definitions:- Salary, Allowances, Perquisites, Profits in lieu of salary- treatment of various items of allowances, perquisites in computation of salary income

Deductions from salary income, Qualified savings and Provident funds

(Including simple problems)



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Income from House Property

Meaning, Annual value, Let-out house, Self-occupied house, Deemed to be let-out house

Deductions from annual value, Deemed ownership, Unrealized rent

Computation of income from house property (including problems)

### UNIT-III

**15Hrs**

Income from Business and Profession

Chargeability, Deductions expressly allowed and disallowed

General deductions, computation of profits and gains from business and profession

Depreciation (simple problems)

Capital Gains

Capital assets meaning, Types, Cost of inflation index, Transfer types

Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains

Exemptions U/S 54. Computation of taxable capital Gains (simple problems)

### UNIT-IV

**15 Hrs**

Income from Other Sources & Gross Total Income

Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension

Gifts received and other general incomes including deductions, Deemed income (simple problems)

Deductions from gross total income and Rebates, aggregation of incomes, Set off and carry forward of losses

Computation of total income and tax liability of Individual Assesseees (simple problems)

### UNIT-V

**15 hrs**

Assessment of Income

Filing of returns & Advance Tax, Tax Deducted at Source (Theory Only)

Types of Assessment - Self assessment, Regular assessment, Best judgment assessment -



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Assessment procedure, Using Old and New Regime for calculation of tax liability (individual only)  
Income tax authorities (Theory only)

Computation of total income and tax liability of Hindu Undivided Family

Note: Problem should be solved as per relevant assessment year for which subject is taught.

**SUGGESTED READING:**

1. Dr. Singhanian Vinod, K. and Dr. Singhanian, Kapil.. 2017-18. Direct Taxes Law and Practice. 48<sup>th</sup> edition. New Delhi: Taxman Publishers.
2. Raja Prem, H. 2012. Systematic Study of Income Tax. 27<sup>th</sup> edition. New Delhi: Sri Hamsrala Publications.
3. Gaur, V.P., Narang, D.B. and Ghai Puja. 2011. Elements of Income Tax. 26<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.
4. Dr. Ahuja Girish and Dr. Gupta Ravi. 2012. Systematic Approach to Income Tax. 27<sup>th</sup> edition. New Delhi: Bharat Publications.
5. Dr. BangarYogendra, BangarVandana and SodhaniVineet, C.A. 2012. Students Guide to Direct Taxes. 16<sup>th</sup> edition. Jaipur: AadhyaPrakashan Publications.



## CORPORATE ACCOUNTING

Credits : 5  
Subject Code BC22015

Semester: IV  
No. of lecture hours: 75

### Objectives:

- To enable students to prepare final accounts of companies and also recording of transactions relating to amalgamation of companies.
- To enable the students to prepare financial statements of Insurance and Bank Companies.

### Outcome

CO1. To understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

CO2. Explains the valuation of shares and goodwill.

CO3. Analyses amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.

CO4. Demonstrates the accounting systems of a banking company under the guidance of RBI.

CO5. Helps to prepare insurance accounts as per IRDAI guidelines

### UNIT-I

Company Final Accounts and profits prior to incorporation	15Hrs
Company final accounts:	
• Introduction to Company Final Accounts.	(1)
• Format of Profit & Loss A/c and Balance Sheet	(1)
• Treatment/Provisions relating to preparation of Final Accounts-	(2)
• Statement of Profits and Balance Sheet (problems) prior to incorporation	(10) profits
• Profits prior to incorporation- Meaning and Methods of computing	(1)
• Profits prior to incorporation (Problems)	(3)

### UNIT-II

Valuation of Goodwill and Shares	15Hrs
Valuation of goodwill	
• Need and methods of Valuing Goodwill- Average profit method	(3)
• Super profit method	(3)
• Capitalization method (Problems)	(3)
Valuation of shares	
• Need for valuation- Methods of valuation Net assets method	(2)
• Yield Basis Method	(2)
• Fair Value Method (Problems)	(2)

### UNIT-III

Amalgamation and Internal Reconstruction	15Hrs
Amalgamation of Companies	



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• Amalgamation: Meaning, Definition, Features-Types of Amalgamation	(1)
• Amalgamation in the nature of merger and purchase	(1)
• Calculation of Purchase Consideration	(2)
• Treatment in the books of Transferor and Transferee	(1)
• Problems on Amalgamation in the nature of merger and purchase (As per accounting Standard 14, Excluding inter- company holdings)	(6)
<b>Internal Reconstruction of Companies</b>	
• Internal Reconstruction: Meaning of Internal reconstruction	(1)
• Capital Reduction and Reconstruction	(1)
• Accounting Treatment in Internal reconstruction	(1)
• Preparation of post reconstruction Final statements	(1)
• Problems on Internal Reconstruction.	(3)
<b>UNIT-IV</b>	
<b>Bank Accounts</b>	<b>15Hrs</b>
• Accounting system of a banking company	(1)
• Registers to be maintained by banks	(1)
• Slip system of posting	(1)
• Rebate on bills discounted	(1)
• Advances classification of Bank advances	(1)
• Non Performing assets	(1)
• Legal provisions and guidelines for preparation of Form A and Form B	(2)
• Problems on banking companies (final accounts)	(7)
<b>UNIT-V</b>	
<b>Accounts of Insurance Companies</b>	<b>15Hrs</b>
<b>Life Insurance Companies:</b>	
• Meaning of Life Insurance	(1)
• Legal provisions relating to Preparation of Revenue Account	(1)
• Profit and loss Account	(1)
• Balance Sheet and Valuation Balance sheet	(1)
• Problems on Life insurance	(5)
<b>General Insurance:</b>	
• Meaning of General Insurance	(1)
• Legal provision regarding preparation of Final Accounts of GIC	(1)
• Revenue A/C, P&L A/c, and Balance Sheet with special reference to ( Fire& Marine insurance only )	(1)
• Problems on GIC	(6)

**SUGGESTED READING:**

1. Jain, S.P. and Narang, K.L. 2012. Accountancy–III. New Delhi: Kalyani Publishers.
2. Haneef and Mukherjee. 2004. ModernAccountancy–II<sup>nd</sup> edition. New Delhi: Tata Mcgraw Hill Publication.
3. Maheshwari S.N. and Maheswari S.K. Advanced Accountancy-I. New Delhi: Vikas Publishing House Private Limited.
4. Jain, S.P. &Narang, K.L. 2012. Corporate Accounting. 11<sup>th</sup> edition. New Delhi: Kalyani Publishers.Goyal, V.K. Corporate Accounting. Excel.



## FINANCIAL DECISION MAKING- II

Credits: 5

NO OF LECTURERS:75

Course code: SF22401

SEMESTER-1V

### Course description:

Management accountants should be able to demonstrate and understanding of cost, volume analysis and how it is used to examine the behavior of total revenues/costs. They should be able to apply capital budgeting to make investment decisions. They should also be able to understand the enterprise risk management framework and addresses the elements and application of the IMA Statements of Ethical Professional Practice.

### Course learning outcomes:

- CO 1 Students will be able to define marginal, sunk and opportunity costs and recall cost volume profit analysis.
- CO 2 Students will be able to demonstrate understanding of pricing methodologies
- CO 3 Students will be able to demonstrate understanding of enterprise risk management
- CO 4 Students will be able to identify a system of investment decision and develop stages of capital budgeting
- CO 5 Students will be able to understand the importance of ethics for management accounting and financial management professionals

### Unit 1: Decision Analysis

15hours

Cost/volume/profit analysis Break even analysis(SIMPLE PROBLEMS)- Profit performance and alternative operating levels - Analysis of multiple products -Sunk costs, opportunity costs and other related concepts- Marginal costs and marginal revenue- Special orders and pricing- Make versus buy-Sell or process further- Add or drop a segment- Capacity considerations

### Unit 2: Pricing

15 hours

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

### Unit 3: Enterprise risk management

15 hours

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

### Unit 4: Investment Decisions

15 hours

Capital budgeting process - Stages of capital budgeting- Incremental cash flows- Income tax considerations -Discounted cash flow analysis (net present value, internal rate of return, comparison of NPV and IRR) - Payback and discounted payback - Risk analysis in capital investment

### Unit 5: Professional Ethics

15 hours

Ethical considerations for management accounting and financial management professionals (IMA's "Statement of Ethical Professional Practice", fraud triangle, evaluation and resolution of ethical issues) -Ethical considerations for the organization (IMA's Statement on Management Accounting, "Values



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and Ethics: From Inception to Practice”, U.S. Foreign Corrupt Practices Act, corporate responsibility for ethical conduct)

Essential reading:

Wiley CMAexcel Learning System, Part 2: Financial Decision Making

Suggested reading:

1. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
2. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice -Hall, Upper Saddle River, NJ, 2012.
3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2004. Enterprise Risk Management - Integrated Framework.
4. Moeller, Robert R., COSO Enterprise Risk Management, 2nd edition, John Wiley & Sons, Inc., Hoboken, NJ, 2011.
5. IMA, 2014, Enterprise Risk Management: Frameworks, Elements, and Integration, <http://www.imanet.org/insights-and-trends/risk--management/enterprise-risk-management>
6. IMA, 2007, Enterprise Risk Management: Tools and Techniques for Effective Implementation, <http://www.imanet.org/insights-and-trends/risk--management/test>
7. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 10th edition, McGraw Hill, New York, NY, 2011.
8. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.
9. IMA, 2014, IMA Statement of Ethical Professional Practice, <http://www.imanet.org/insights-and-trends/business-leadership-and-ethics/ima-statement-of-ethical-professional-practice>.
10. Association of Certified Fraud Examiners, The Fraud Triangle, <http://www.acfe.com/content.aspx?id=6939>
11. IMA, 2014, Values and Ethics: From Inception to Practice <http://www.imanet.org/insights-and-trends/business-leadership-and-ethics/values-and-ethics---from-inception-to-practice>
12. United States Department of Justice, A Resource Guide to the U.S. Foreign Corrupt Practices Act, <https://www.justice.gov/sites/default/files/criminal-fraud/legacy/2015/01/16/guide.pdf>



## BUSINESS STATISTICS

Credits: 4

Semester: IV

Subject Code: BC22016

No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

Outcome: Students will be able to analyze and represent the data for effective decision making at various business levels.

Course Outcomes:

CO1. Students will be able to know basic statistical concepts for collection, organization and its limitations. They will also be able to determine the considerations and options for designing a sample.

CO2. Students will be able to represent the statistical data in diagrammatic and graphical form.

CO3. Students will be able to measures of central tendency, dispersion for the given data.

CO4. Students will be able to analyze the relation between any two factors using the concept of correlation and regression analysis.

CO5. Students will be able to predict the future events and/or estimating unobservable components like trend and seasonal effects by using the concepts of time series analysis. They will also be able to determination of the value of money using price index numbers and displays the change in price levels and depicts inflation or deflation.

UNIT-I

12 Hrs

Introduction to Statistics

Meaning –definition – functions - limitations of statistics - collection of data

Types of classification of data – (simple problems) - simple and complex tables

(Simple problems)

Sampling Design and Sampling Techniques



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Introduction – universe or population – sampling - types of sampling - census versus sample enumeration - sampling and non sampling errors - limitations of sampling

UNIT-II

12 Hrs

Diagrams and Graphs

Diagrams and graphs-simple bar diagram

Subdivided bar diagram, multiple bar diagram

Percentage bar diagram and Pie diagram

Histogram

Frequency polygon - Frequency curve

Ogives

UNIT-III

12 Hrs

Measures of Central Tendency

Measures of central tendency

Mean - merits and demerits (simple problems)

Median - merits and demerits (simple problems)

Mode - merits and demerits (simple problems)

Geometric mean - merits and demerits (simple problems) –

Harmonic mean - merits and demerits (simple problems)

Measures of Dispersion

Measures of dispersion - range- merits and demerits (simple problems)

Quartile deviations - merits and demerits (simple problems)

Standard deviation - merits and demerits (simple problems)

Variance - merits and demerits (simple problems)

Lorenz curve

UNIT-IV

12 Hrs

Measures of Relation



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Correlation – types of correlation

Methods of correlation-scatter diagram- Karl Pearson's coefficient of correlation

Spearman's rank correlation coefficient

Regression Analysis

Definition – uses - differences between correlation and regression

Regression equations of y on x and x on y deviations taken from mean and assumed mean (simple problems)

properties of regression coefficients.

UNIT-V

12 Hrs

Analysis of Time Series

Definition, uses – components of time series - Mathematical models in Time series Analysis

Measurement of trend-free hand method.

Method of semi-averages, moving averages

Method of least squares -Straight line Trend (Simple Problems)

Index Numbers

Definition – uses, problems in the construction of index numbers

Classification of index numbers (price, quantity, volume)

Unweighted index numbers – simple average of price relative method

Weighted index numbers - Laaspeyr's, Paasche's, Fisher's ideal index, Edge worth and

Kelly's method

Tests of consistency

Chain Base index numbers, Fixed base index numbers and

Consumer price index numbers (simple problems)

SUGGESTED READING:

1. Gupta, S C. Business Statistics. 6<sup>th</sup> edition. Mumbai: Himalaya Publishers.
2. Goel Ajay and Goel Alka. Mathematics and Statistics. 4<sup>th</sup> edition. New Delhi: Taxman Publishers.



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3. Arora, Dr. P.N., Arora Sumeet, Arora, S., Arora, Amit. 2012. Comprehensive Statistical Methods. 4<sup>th</sup> revised edition. New Delhi: Sultan Chand & Co.
4. Agarwal, B.M. Business Statistics. 3<sup>rd</sup> edition. Mumbai: Himalaya Publishers.
5. Gupta, S. P. 2008. Business Statistics. 36<sup>th</sup> revised edition. New Delhi: Sultan Chand & Sons.
6. Sharma, J.K. 2010. Business Statistics Problems & Solutions. New Delhi: Pearson Publications.
7. Khandelwal, Dr. S.K. 2013. Business Statistics. 2<sup>nd</sup> edition. New Delhi: International Book House Pvt. Ltd.



## FOUNDATION OF DIGITAL MARKETING AND WEB DESIGN(PRACTICALS)

Credits: 1

Semester: IV

Subject Code: SEC22404

No. of hours: 30 hrs

Objective: To develop skills in designing a web page and also to create interactive pages for validations.

Outcomes: Students will be independently able to design web pages and to apply the validations for interactive web pages.

### Basic Text Formatting Tags

- Inserting Images
- Creation of ordered lists
- Creation of unordered lists
- Creation of tables
- Creation of form
- Creation of frames
- Creation of links
- Using arithmetic operations in JavaScript
- Programs using conditional statements.
- Programs using loops
- Programs using functions
- Programs using validations
- Working with style sheets

### Suggested Readings:

- Ivan Bayboro's Web enables commercial application development using HTML, DHTML, JAVA script. Perl CG, BPB publications.
- Steven Holzner, HTML Black book. Dream Tech Publication



## BUSINESS STATISTICS

### PRACTICALS

Credits: 1

Subject Code: BC22031

Semester: IV

No. of practical hours: 30

Objective: To prepare the students for lifelong learning and successful careers using their statistical skills in different area like economic, demographic, social etc.,

Outcome: Students will be able to analyze and represent the data for effective decision making at various business levels.

UNIT-I

6 Hrs

Diagrams and graphs using computer

UNIT-II

6 Hrs

Calculation of mean, median and mode, geometric and harmonic mean, range, quartile deviation, standard deviation & variance

UNIT-III

6 Hrs

Calculation of correlation analysis and regression analysis

UNIT-IV

6 Hrs

Calculation of odd yearly moving average, even yearly moving average and straight line trend.

UNIT-V

6 Hrs

Calculation of Index numbers .

Note : The lab work may be done using Office Automation tools in computers.

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## FIFTH SEMESTER

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	II	BC 18013 / BC 18028	Marketing management / Advanced Corporate Accounting (DSE-1)	4	3	40	60	100	4
2	II	BC 18019/ BC 18008	International Marketing and Export management / Corporate Governance and Business Ethics (DSE-2)	4	3	40	60	100	4
3	II	SF18501	Banking Theory and Practice (CORE-14)	5	3	40	60	100	3
4	II	SF 18502	Business Laws (CORE-15)	5	3	40	60	100	3
5.	II	SF 18504	DBMS (SEC-4)	4	3	40	60	100	3
6	II	SF 18503	Entrepreneurial Devolopement (CORE-16)	5	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	SF 18505	DBMS (SEC-4)	2	3	40	60	100	1
<b>TOTAL</b>				<b>29</b>		<b>280</b>	<b>420</b>	<b>700</b>	<b>22</b>

\* Skill Enhancement Course (SEC)

\*Discipline Specific Elective(DSE)



# MARKETING MANAGEMENT

## (DSE-1)

**Credits: 4    Semesters: V**  
**Subject Code: BC 18013**

**No. of Lecture hours: 60**

**Objectives:** To help the students understand the concept of marketing and its applications.

**Course Outcome:**

**CO1.**Explains the concept of marketing and sketches the marketing environment.

**CO 2.**Classifies the market and identifies the various market segments

**CO 3.**Point out the marketing mix with reference to product and price

**CO4.**Analyzes the promotion mix and the channels of distribution.

**CO5.**Explains service marketing mix and points out the importance of direct and online marketing.



<b>UNIT-I</b>	<b>12Hrs</b>
<b>Marketing</b>	
Concept of marketing – evolution – definition	(2)
Nature and Scope	(2)
Marketing management tasks	(3)
Marketing concept as applied to marketing management	
Significance of marketing in profit and nonprofit organization	(3)
Marketing process	(2)
 <b>UNIT-II</b>	 <b>12 Hrs</b>
<b>Marketing Environment</b>	
Micro environment – meaning	(2)
Factors influencing micro environment – company consumers – Competitors – suppliers – marketing intermediaries	(4)
Macro environment – meaning	
Factors influencing macro environment –cultural / social environment – demographic environment – physical / natural – legal /political – economic – technological environment	(4)
SWOT analysis (with reference to India)	(2)
 <b>UNIT-III</b>	 <b>12 Hrs</b>
<b>Marketing Mix Elements</b>	
<b>Product</b>	
Definition of product- levels of product- classification of products	(1)
Product-mix decisions- product-life decisions	(1)
Brand decisions – packaging and labeling decisions	(2)
New product development – stages in new product development process	(2)
Product life cycle – stages involved	(1)
<b>Price</b>	
Concept – meaning of price and pricing – importance of pricing	(1)
Pricing objectives – factors influencing pricing- new product pricing strategies	
(1)	
Price setting procedure – selecting a price method – adapting the price	(1)
Geographical pricing – price discounts and allowances	(1)
Promotional pricing – discriminating price	(1)
 <b>UNIT-IV</b>	 <b>12Hrs</b>
<b>Place</b>	
Marketing channels – number of channel levels	(1)
Channel design – channel dynamics	(2)
<b>Promotion</b>	
Promotion mix variables	(1)
The communication process	(1)
Advertising – designing effective advertising programmers	(2)
Deciding on the media	(2)
Sales promotion – purpose	(1)



Major decisions in sales promotion (2)

**UNIT-V**

**12 Hrs**

**Service Marketing**

Concept, reasons for growth of services importance / role of services in Economy (2)

Nature of services (1)

Classifications of services (1)

Service Marketing mix (2)

Strategies for service Marketing – Service Quality – its determinants (2)

**Introduction to Digital marketing**

Meaning-scope-importance-process of digital marketing (2)

Dimensions in Digital Marketing- online advertising, SEO, social media marketing,

Mobile web marketing, Content marketing (2)

**SUGGESTED READING:**

1. Kotler Philip, Gary and Armstrong, **Principles of Management**, 13<sup>th</sup> Edition. New Delhi: Ehsan UI Haque Publications.
2. Sherlekar, S.A. 2011. **Marketing Management**. 13<sup>th</sup> Revised Enlarged Edition. Mumbai: Himalaya Publications.
3. Karunakaran, K. **Marketing Management**. 3<sup>rd</sup> Revised and Enlarged Edition.
4. Swamy, Rama V. and Namakumari, S. 2002. **Marketing Management**.
5. Puneet singhbatia **Fundamentals of digital marketing**



## Advanced corporate accounting

(DSE – 1)

**Credits: 4 Semesters: V**

**Subject code: BC 18028**

**No. of lecture hours:60**

**Objective:** To familiarize the students understand the techniques of holding and liquidating the corporate entities.

**Course Outcome:**

**CO1.** To explain legal provisions of holding companies under schedule III of Companies Act and preparation of consolidated balance sheet.

**CO 2.** To show the capital structure of holding company and subsidiary companies and preparation of accounts relating to Intercompany transaction.

**CO 3.** To analyze Public Utility Company's double accounting system.

**CO4.** To differentiate between operating and financial lease.

**CO5.** To appraise the liquidation process of the company through preparation of statement of affairs, deficiency account, liquidated financial statement.

**UNIT-I****12 Hrs****The accounts of Holding companies-I**

Nature of holding companies, legal requirements for a holding company	(1)
Schedule III of the companies Act and subsidiary companies	(2)
Preparation of consolidated Balance sheet	(4)
Cancellation of investment account	(2)
Minority Interest-cost of acquiring control or goodwill – capital reserve	(3)
(Simple problems on calculation of minority interest, goodwill )	

**UNIT-II****12 Hrs****The accounts of Holding Companies-II**

Preference share capital in Subsidiary Companies	(1)
Debentures in Subsidiary Companies	(1)
Pre-acquisition Profits/Reserves	(1)
Pre-acquisition Losses	(1)
Inter-company Transactions	(2)
Unrealized Profit on Stock	(2)
Contingent liabilities	(2)
Realization of Assets	(1)
Bonus shares (Excluding: Treatment of dividend received from subsidiary Company-goodwill in the Balance Sheet of a subsidiary company-Proposed dividend-Interim dividend by Subsidiary Company)	(1)
Problems on Holding Companies	

**UNIT-III 12Hrs****Accounting of Electricity Companies (Double-Accounting System)**

Meaning of Double Accounting System	
Revenue Account and Net-Revenue Account	(1)
Capital Account (Receipts and Expenditure on Capital) and General Balance Sheet	(2)
Replacement of an Asset	
Important provisions of Indian Electricity Act 1910, Electricity Supply Act 1948 and Companies Act 1956	



Formats of Relevant Accounts	(2)
Calculation of reasonable Return and Disposal of Surplus	
Preparation of Net Revenue Account and Balance Sheet	(3)
(Including problems)	
Problems on Electricity Companies	(4)

#### **UNIT-IV**

##### **Lease Accounting: -**

Introduction-Accounting for finance leases-Books of Lesser & Lessee	(4)
Accounting for operating leases-Accounting for Sale & Lease back-	(4)
Leading to finance lease-Accounting for Sale & Lease back- Leading to Operating lease	(4)

#### **UNIT-V**

##### **Liquidation of Companies**

**12Hrs**

Liquidation of Companies	(1)
Meaning of Liquidation-Compulsory and Voluntary Liquidation	(1)
Liquidators Remuneration	(2)
Statement of Affairs	(2)
Deficiency accounts as per List 'H'	(2)
Liquidators Final Statement	(2)
Problems on Liquidation	(2)

##### **Suggested Readings:**

1. Dr. Ashok Shegal, Dr. Deepak Shegal, **Advanced Accounting (4<sup>th</sup> Edition)**
2. SP. Jain and Narang – 2015, **Advanced Corporate Accounting (3<sup>rd</sup> Revised)** New Delhi, Kalyani Publishers. Edition)



**INTERNATIONAL MARKETING AND EXPORT MANAGEMENT**  
(DSE-2)

**Credits : 4**

**Semester: V**

**Subject code : BC 18019**

**No. of lecture hours: 60**

**Objective:** To serve as an invaluable guide for students who want to enter into International Marketing.

**Course Outcome:**

**CO1.** Analyze the process of international markets and classify India's export trade

**CO2.** Describe the important factors of international marketing environment and differentiate marketing research, market selection, and market segmentation

**CO3.** Analyze the importance of product and distribution strategies

**CO4.** Differentiate the need for promotion mix strategies and pricing decisions

**CO5.** Explain foreign exchange strategies, differentiate balance of payments and balance of trade, and interpret international economic organizations

<b>UNIT-II Introduction</b>	<b>12Hrs</b>
<ul style="list-style-type: none"> <li>• Nature of international markets-process (2)</li> <li>• International dimensions of Marketing-domestic vs. international (2)</li> <li>• Importance and framework of International marketing (2)</li> <li>• Objectives of international business (1)</li> <li>• Reasons and benefits of international Trade (1)</li> <li>• International marketing decisions (1)</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>India's Export Trade:</b></li> <li>• Growth trend, composition direction-assessment of prospectus (1)</li> <li>• Evaluation of exam policy- problems of India export sector (1)</li> <li>• Export promotion and incentives EOU&amp; EPZ- Export procedure (1)</li> </ul>	
<b>UNIT-III International Marketing Environment</b>	<b>12Hrs</b>
<ul style="list-style-type: none"> <li>• Economic and trade environment-social, culture and demographic environment – political and legal movement (2)</li> <li>• Technologies environment (2)</li> <li>• Regional trading blocs- economic integration (2)</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Planning For International Market:</b></li> <li>• Marketing Research and information system (2)</li> <li>• Market selection and Segmentation (2)</li> <li>• Market analysis and foreign market strategies (1)</li> <li>• Organization and international marketing coordination &amp; control (1)</li> </ul>	
<b>UNIT-III Product Strategies</b>	<b>12Hrs</b>
<ul style="list-style-type: none"> <li>• Basic decisions and product planning</li> <li>Product-new product development – Product positioning (2)</li> <li>• Product planning and adoption- Theory of International Product life cycle (2)</li> <li>• Product standardization Vs. Product Adaptation (2)</li> <li>• Marketing of services - Branding packaging and labeling decisions. (2)</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Distribution:</b></li> <li>• Channels of distribution- direct and indirect</li> <li>Types of intermediaries in direct and indirect channels (1)</li> <li>• Channel development - Channel adaptation and channel decisions</li> <li>Determination of channel types (1)</li> <li>• physical distribution – transportation- cargo and marine Insurance – packaging</li> <li>Agents of importers and exporters –documentation (2)</li> </ul>	
<b>UNIT-IV Promotional Strategies</b>	<b>12Hrs</b>



- Promotions and communication-promotion mix (2)
- Personal selling –publicity Sales promotion international advertising-patterns (2)
- Advertising regulations Advertising media (2)
- Standardized international advertising-case studies (1)

#### **Pricing Strategies:**

- Basic Decisions-role of price and price standardization (1)
- Pricing decisions-alternative pricing strategies-dumping (1)
- Pricing distortion-inflation- transfer pricing – counter trade (1)
- price quotation-terms of sale-methods of finance and payment (2)

#### **UNIT-V      Special Topic      12Hrs**

- Foreign exchange-meaning-importance  
Determination of Foreign exchange-demand for and supply of Foreign Exchange  
Equilibrium rate of foreign exchange Theories of Foreign Exchange (2)
- purchasing power parity theory-Balance of payments theory  
Devaluation of currency (2)
- Balance of payments- concept-importance  
Balance of payments vs. balance of trade (3)
- Causes for Disequilibrium in balance of payments – removal of disequilibrium. (3)
- International economic organizations-  
World Bank, IMF, IDA, IFC and WTO (2)

#### **BOOKS RECOMMENDED:**

1. SakOnkvisit & John J. Shaw. **International Marketing (Analysis and strategy).**
2. Rathore, B.S. & Rathore, J.S. 2010. **Export Marketing(3<sup>rd</sup> Edition).**
3. Francis Cherunilam. **International Marketing (including export management).**
4. Varshney, R.L. & Bhattacharya. **International Marketing Management : An Indian perspective.**
5. Varma, M.L. **International Trade.**
6. Subba Rao, P. 2012. **International Business (3<sup>rd</sup> revised & enlarged edition).** Himalaya Publishing House: Mumbai



## CORPORATE GOVERNANCE AND BUSINESS ETHICS

(DSE-2)

**Credits : 4**

**Subject code : BC 18008**

**Semesters: V**

**No. of lecture hours: 60**

### **Objectives:**

- The paper seeks to develop an understanding of policy, practices, theory and doctrine concerning the governing of business corporations.
- To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business

### **Course Outcome:**

**CO1.** Identify and explain the importance of values and ethics.

**CO2.** Analyze and interpret the various theories of ethical value system.

**CO3.** Point out the relationship between law and ethics and understand the impact of law on the business.

**CO4.** Explain the corporate governance codes, transparency and disclosure in the corporate.

**CO5.** Identify and point out the global issues of governance.



<b>UNIT-I</b>	<b>Values</b>	<b>12Hrs</b>
	• Values – Importance -Sources of value systems	(2)
	• Types -Values, loyalty	(2)
	• Ethical behavior	(2)
	• Values across cultures	(2)
	• business Ethics-Nature - Characteristics and Needs	(2)
	• Ethical practices in Management	(2)
<b>UNIT –II</b>	<b>the ethical value system</b>	<b>12Hrs</b>
	• Universalism theory – Utilitarianism theory	(2)
	• Distributive Justice Theory – Social Contracts Theory	(2)
	• Individual Freedom of choice – the concept	(2)
	• Professional Codes in the corporate	(1)
	• Relationship between culture and Ethics	(1)
	• Ethical values in different cultures	(2)
	• Relation between Culture and Individual Ethics	(2)
<b>UNIT-III</b>	<b>Law and ethics</b>	<b>12Hrs</b>
	• Meaning of Law and Ethics – Relationship between Law and Ethics	(2)
	• Other Bodies in enforcing ethical business behavior (Corporate, Government, Financial institutions and NGO)	(2)
	• Impact of laws on business ethics – social responsibilities of Business – environmental Protection	(2)
	• Fair trade practices	(2)
	• Fulfilling all National obligations under various laws (implementation of government Act and Policies)	(2)
	• Safeguarding of health and well-being of the customer (marketing)	(2)
<b>UNIT-IV</b>	<b>Corporate governance</b>	<b>12Hrs</b>
	• Meaning of corporate Governance –Issues and need	(3)
	• Corporate Governance code- transparency and disclosure in the corporate	(3)
	• Role of auditors-Board of directors-shareholders	(3)
<b>UNIT-V</b>	<b>Global issues of governance</b>	<b>12Hrs</b>
	• Global issues of governance	(2)
	• Accounting and regulatory frame work –corporate scams	(4)
	• Committees in India and abroad dealing with corporate governance	(4)
	• Corporate social responsibility	(2)



**BOOKS RECOMMENDED:**

1. Fernando A.C. 2012. **Business Ethics. (Eighth edition)** Pearson Publication.
2. Murthy C.S.V. 2004. **Business Ethics (First edition)** Himalaya Publishing house, Mumbai.
3. Francis Cherunilam. 2011. **Business Ethics and the Government (12<sup>th</sup> revised edition)** Himalaya publishing house, Mumbai.
4. Laura Hartman .P. 2008. **Business Ethics.** Tata McGraw Hill Co; New Delhi.
5. Ghosh, B.N. 2014. **Business Ethics and Corporate Governance (3<sup>rd</sup> reprint).** Mc Graw Hill Education (India):New Delhi.
6. Dr.Khanka, S.S. 2014. **Business Ethics and Corporate Governance (Principles and practices) (1<sup>st</sup> edition)** S.chand and Co. Pvt. Ltd: New Delhi.
7. Manuel Velasquez, G. 2003. **Business Ethics (Concepts and cases) (5<sup>th</sup> edition, 2<sup>nd</sup> reprint).** Pearson Education Ltd. India: New D



## **BANKING THEORY AND PRACTICE**

**Credits :3**

**Semester: v**

**Subject Code :SF 18501**

**No. of lecture Hours: 75**

**Objective:** To introduce the students to Banking and its activities with an emphasis on financial instruments and various services rendered by the banks

**Course Outcome:**

1. To identify and illustrate the origin and growth of banking in India.
2. To demonstrate and apply the steps involved in opening a bank account
3. To appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.
4. To understand the organizational structure and functions of Co-operative banks, NABARD and RBI

**To interpret the features of various types of negotiable instruments**



## UNIT-I

### Introduction

12Hr

s

- Origin and Growth of Banking in India (1)
- Kinds of Banks (1)
- Unit Vs Branch (2)
- Banking function of Commercial banks (1)
- Nationalization of Commercial Banking in India (2)
- Narsimham Committee Report (1)
- SBI – Organization structure – objects – functions (1)
- Electronic Banking – traditional Vs E – banking – facets of E-banking, E-banking transactions (1)
- Models for E-banking –
- a) Complete Centralised Solution
- b) Cluster approach
- c) High Tech banking within bank (1)
- Advantages & Constraints in E-Banking (1)

## UNIT-II

### Banker and Customer Relationship

12Hr

s

- Definition of Banker and Customer (1)
- Special feature of relationship (2)
- Opening of Accounts (1)
- Special types of customer like Minors (1)
- Married women (1)
- Companies (1)
- Partnership Firms (2)
- Clubs and Non-trading institutions (3)

## UNIT-III

### Loans & Advances

12Hr

s

- Loans & Advances- Meaning, Definition (1)
- Precautions to be taken while advancing loans against securities (1)
- Goods (1)
- Documents of Title to Goods (2)



- Real Estate (2)
- Insurance Policies (2)
- Collateral Securities (1)
- Banker's Receipts (2)

## UNIT-IV

### Types of Banks

12Hr

s

- Co-operative Banks (2)
- District Co-op banks in India (2)
- Land Development banks (2)
- Regional Rural banks (2)
- NABARD Central Bank (RBI) – need and importance – constitution – organization structure – management – objectives – functions (1)
- Credit Centre – quantitative and selective credit control methods (2)
- Critical Crossing of RBI it's working (1)

## UNIT-V

### Negotiable Instruments

12Hr

s

- Characteristics - Types of negotiable instruments (1)
- Promissory Notes - Bills of exchange (1)
- Cheques – crossing – types of crossing (1)
- Holder in due course privileges of a holder (1)
- In due course – endorsement – types of endorsements (2)
- Presentment Dishonour – noting & protest - Discharge of parties from liability (1)
- Duties and Responsibilities of Paying Banker - Collecting banker (1)
- Circumstances under which a banker can refuse payments of cheques (1)
- Consequences of Wrongful Dishonour - Rule in Clayton's case Garnishee order (1)
- Mortgage – types of mortgages (1)
- Loans against Equitable mortgage and Legal mortgage and distinction between them(1)



- 1.
- 2.
3. Mithani, D.M. and Gordon. 2013. E. **Financial Services – Banking and Insurance. (4<sup>th</sup> Revised Edition)** Mumbai: Himalaya Publishing House.
4. Dr. Srivastava, P.K. 2003. **Banking Theory & Practice. (9<sup>th</sup> Revised Edition)** Mumbai: Himalaya Publishing House.
5. Gordon, E. and Natarajan, E. 2008. **Banking Theory, Law & Practice. (21<sup>st</sup> revised edition)** Mumbai: Himalaya Publishing House.
6. Varshney, P.N. 2007. **Banking Law and Practice. (22<sup>nd</sup> revised edition)** Delhi: Sultanchand & sons.
7. Sekhar, K.C & Lekshmy Shekar. 2006. **Banking Theory and Practice. (19<sup>th</sup> edition)** Delhi: Vikas publications
8. Ranganadha Chary, A.V and Paul R.R. 2008. **Banking and financial systems.** New Delhi: Kalyani Publishers



# BUSINESS LAWS

**Credits:3**

**Subject code :SF 18502**

**Semester: IV**

**No. of lecture hours: 75**

**Objective:**To equip the students about the framework of Indian Business Law.

**Course Outcome:**

**CO1.** Demonstrate an understanding of the legal environment of the business.

**CO2.** Explains legality of object and consideration, discharge of a contract and remedies available.

**CO3.** Identify the recognition of transactions involving the sales of goods act.

**CO4.** Dramatise the application of consumer protection act.

**CO5.** To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

**UNIT – I****Contract Act****12Hrs**

- Agreement and Contract – Definition, meaning – Essentials of a valid contract – types of contracts (4)
- Offer and Acceptance – definition – essentials of a valid offer and acceptance – communication and revocation of offer and acceptance (2)
- Consideration – definition and importance – essentials of a valid consideration – the doctrines of ‘stranger to contract’ and ‘No consideration – No contract’ (2)
- Capacity to Contract – special rules regarding minors agreements(2)
- Consent – free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation and mistake (2)

**UNIT-II****Discharge of contract****12Hrs**

- Legality of Object and Consideration – illegal and immoral agreements – agreements opposed to public policy (4)
- Agreement expressly declared to be void-wagering agreements and contingent contracts(4)
- Discharge of a Contract – various modes of discharge of a contract breach of contract - types remedies for breach of a contract (4)

**UNIT-III****Sale of goods Act****12Hrs**

- Contract of Sale: Definition: features – definition of the term goods – types of goods – rules of transfer of property in goods (4)
- Differences between Sale and Agreement to Sell – Rights of an unpaid Seller (4)
- Conditions and Warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale (4)

**UNIT-IV****Consumer Protection Act****12Hrs**

- Definitions of the terms- Consumer, Unfair trade practices respective trade practices and Complainant (4)
- Rights of Consumers – consumer protection councils (4)
- Consumer Redressal Agencies – penalties for violation (4)

**UNIT-V****Intellectual property Rights and Information Technology Act****12Hrs****Intellectual Property Rights:**

- Meaning – need and objectives – Meaning of the terms – Patents, Copyright Trademarks procedure for registration – Infringement, remedies (6)
- **Information Technology act 2000:**
- Aims and objectives – provisions regarding secure Electronic records and secure digital signatures – Cyber Appellate Tribunal–offences–penalties– meaning of the terms hacking phishing (4)
- **RTI act:** Aims and objectives of the act-Implementation of the act(Mechanism) (2)



**SUGGESTED READING:**

1. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law**. 7<sup>th</sup> revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
2. Kapoor, N.D. **Business Laws**. 5<sup>th</sup> revised edition. Reprint 2011. New Delhi: Sultan Chand & Sons.
3. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31<sup>st</sup> revised edition. New Delhi: Sultan Chand & Sons.
4. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law**. Mumbai: Himalaya Publishers.
5. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment**. New Delhi: Pearson Publication.



## ENTREPRENEURSHIP DEVELOPMENT

**Credits: 4**

**Course Code:SF18503**

**Semester: V**

**No. of lecture hours: 75**

### Objective

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena
- To create and develop qualities of leadership and motivate hidden talents of entrepreneurship embedded in the minds of youth
- **OUTCOME**-This course will help to generate modernentreure.

### UNIT-I INTRODUCTION TO ENTREPRENEURSHIP 12Hrs

- Entrepreneurship – meaning, definition of entrepreneur (2)
- Entrepreneurship. Characteristics, classification and functions of an entrepreneur. (2)
- Entrepreneurs Vs Entrepreneurship – Entrepreneurial environment (2)
- Women Entrepreneurs – concept support and assistance, problems and measures (3)
- Role of entrepreneur in Economics Development. (3)

### UNIT-II ENTREPRENEURSHIP DEVELOPMENT IN TRAINING 12Hrs.

- Entrepreneurial Development & Training – meaning, need and objectives of EDP (3)
- Entrepreneurial Training – meaning, importance objectives and methods (3)
- Institutions assisting entrepreneurs (2)
- Financial assistance to entrepreneurs (2)
- Types and sources of finance. (2)

### UNIT-III PROJECT IDENTIFICATION AND REPORT 12Hrs

- Project – meaning and definition (2)
- project classification (2)
- Project identification and its importance. (2)
- Project formulation – concept, need and significance (1)
- Project feasibility and its aspects. (1)
- Contents, reason for?Project report failure of a project. (2)
- Review Techniques – PERT and CPM method. (2)

### UNIT-IV FACTORY DESIGN AND STANDARDIZATION 12Hrs

- Factor design & layout – meaning, importance and factors affecting factory design. (3)
- Factory layout – meaning, considerations in factory layout. (3)
- Standardization – meaning, objectives, types and advantages / importance (4)
- Quality control – meaning and importance. (3)

### UNIT-V SMALL SCALE INDUSTRY 12Hrs



- Small scale industries – concept, meaning and definition. (2)
- Classification and characteristics. (2)
- Difference between large scale and small scale industries (1)
- financial schemes and policies for SSI – problems of SSI (5)
- Sickness of small scale industries reasons and remedies. (5)

**REFERENCES:**

Vasant Desai. 2010. **The dynamics of Entrepreneurial Development & Mgmt.** Himalaya Publishing Home Pvt. Ltd: Mumbai

Dr. Srin

ivasan NP and Dr. Gupta, BC. 2010. **Entrepreneurship Development** in India Sultan Chands Sons: New Delhi.

Gordon, E and Natrajan, K. 2009. **Entrepreneurship Development.** Himalaya Publishing Home Pvt. Ltd: Mumbai

Vasant Desai. **Small Scale Industries and Entrepreneurship**

Khanka SS. 2012. **Entrepreneurship Development.** S. Chand Sons: New Delhi



## **DATABASE MANAGEMENT SYSTEMS (DBMS)**

**Credits: 3**

**Course Code: SF 18504**

**Semester: V**

**No. of lecture hours: 60**

**Objective:**

To introduce the fundamental database concepts and to design and develop applications in the database environment for data access, integrity, concurrency and backup.

**Outcome:**

Students will gain knowledge on how to design and develop databases and to handle issues related to data integrity, security and to process concurrent transactions.

**CO1.** Understand database design using E-R diagrams

**CO2.** Classify normalization and relational algebra

**CO3.** Create database tables to implement queries

**CO4.** Analyze procedural languages and storage media

**CO5.** Evaluate transactions and its recovery system

**UNIT-1****12 Hrs****Introduction to DBMS**

Characteristics - advantages	(1)	
Data models, schemas and instances		(1)
Database Administrator - Database manager	(1)	
Database levels - Data dictionary - Data independence	(1)	
Database languages (DML & DDL)	(3)	
System Architecture		
(2)		

**Entity Relationship Model**

attributes		Entities and
E-R diagrams	(1)	(1) Constraints-
features: Specialisation, generalization, attribute inheritance, aggregation	(1)	Extended E-R

**UNIT-II****12 Hrs****Relational Data Model**

Fundamental concepts	(2)	
Relational algebra	(2)	
Modification of the database	(1)	
<b>Normalisation</b>		Anomalies and need
and Boyee& Codd Normal forms	(6)	First, Second, Third
	(1)	

**UNIT-III****12Hrs****SQL**

Data definition - integrity constraints	(1)	
Queries	(1)	Updation
scalar functions	(1)	Aggregate and
operations	(1)	Set
Joins and views		(1)
<b>Application Design and Development</b>		
Authorisation in SQL		(1)
Granting of privileges - Revoking privileges	(1)	
Roles	(1)	
Authorization on views, functions & procedures	(1)	
Application security		(1)

**UNIT-IV****12Hrs**

**PL/SQL**

Programming basics		(1)	
Control structures, Procedures - triggers – cursors		(1),(1)	
Exception handling		(2)	
<b>Storage and File Structure</b>			
Overview of physical storage media		(1)	
Magnetic disk - characteristics and performance measures		(1)	
<b>Storage Access</b>			
Buffer manager		(1)	
Buffer replacement policies		(1)	File
organization: fixed and variable length	(1)	(1)	Organization of
records in files Sequential			Multitable
cluttering(1)	(1)		

**UNIT-V****12Hrs****Transactions**

Transaction concept - transaction state		(1)	
Implementation of atomicity and durability		(1)	
Concurrent executions, Serializability		(1)	

**Recovery System**

Failure classification		(1)	
Storage structure		(1)	
Data access		(1)	
Recovery and atomicity		(1)	
Log based recovery		(1)	
Check points		(1)	

**Distributed Databases**

Homogeneous and heterogeneous databases		(1)	
Distributed data storage	(1)	(1)	Time
stamping and dead lock handling (Concepts only)		(1)	



**SUGGESTED READING:**

1. Korth, Silberschatz and Sudarshan, S. 2006 Database Systems, 5<sup>th</sup> edition. New Delhi Tata McGraw Hill Publications.
2. Hansen Gary and Hansen James. 1999. Database Management and Design 2<sup>nd</sup> edition New Delhi: PHI Publications.
3. McFadden Fred, R., Hoffer Jeffrey, A. and Prescott mary, B. 2000 Modern Database Management. 5<sup>th</sup>edition. New Delhi: Pearson Publications.
4. Elamsriramez, Navatheshamkant, B.and Gupta Samayajulu 2003. Fundamentals of database systems. 4<sup>th</sup> edition.
5. Bayross Ivan. 2005. SQL & PL/SQL-The Programming Language of Oracle 3 edition. New Delhi: BPB publications



**DATABASE MANAGEMENT SYSTEMS (DBMS)  
PRACTICALS  
(SEC – 3)**

**Credits : 1**

**Semester: V**

**Subject code : SF 18505**

**No. of lecture hours: 30**

**Objective:** To enable students to design databases and to manipulate data through queries and programs using SQL and PL/SQL.

**Course Outcome:** Students will not only be able to create and maintain the tables, but also to access its contents through procedural and non – procedural languages.

- |   |     |
|---|-----|
| 1. Creation of tables.                              | (1) |
| 2. Applying integrity constraints to tables.        | (1) |
| 3. Application of INSERT, DELETE & UPDATE commands. | (2) |
| 4. Applying built-in functions.                     | (2) |
| 5. Queries using set operators.                     | (1) |
| 6. Queries using various types of joins.            | (2) |
| 7. Selecting data using sub queries.                | (2) |
| 8. Programs using cursors, exceptions.              | (2) |
| 9. Executing triggers, functions and procedures.    | (2) |
| Problems related to database management.            |     |



## SIXTH SEMESTER

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	II	BC 21025/ BC 18016	Financial Markets and Institutions/Human Resource Management (DSE-3)	4	3	40	60	100	4
2	II	BC21029 / BC18030	Accounting for Management – II /Labour Law (DSE-4)	4	3	40	60	100	4
3	II	SF 18601	Company Law (CORE-17)	6	3	40	60	100	4
4	II	SF 18602	Indirect Taxes (Core-18)	5	3	40	60	100	4
5	II	BC 18022	Auditing and Accounting Standards (Core-19)	4	3	40	60	100	4
<b>PRACTICALS</b>									
6	II	SF 18603	PROJECT	6	-	40	60	100	6
<b>TOTAL</b>				<b>29</b>	<b>-</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>26</b>

\* Discipline Specific Elective (DSE)



**FINANCIAL MARKETS AND INSTITUTIONS**  
(DSE – 3)

**Credits : 4**

**Subject code : BC 21025**

**Semester: VI**

**No. of lecture hours: 60**

**Objective:** To implant conceptual knowledge of Financial Market and institutions

**Course Outcome:**

**CO1.** To classify about financial markets and services.

**CO2.** To explain about the capital markets with reference to stock market as per SEBI regulations.

**CO3.** To sketch the working of money market in the Indian Financial System.

**CO4.** To analyse the derivatory and depository system.

**CO5.** To appraise financial service system relating to mutual funds and merchant banking.

<b>UNIT-I</b>	<b>Introduction</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Overview of Indian financial system- (2)</li> <li>• Functions, various segments, developments and defects, (2)</li> <li>• Remedial measures-financial reforms- (2)</li> <li>• Financial services-meaning , fund based non fund based (2)</li> <li>• Modern activities – innovative financial instruments – (2)</li> <li>• Challenges facing the financial service sector (2)</li> </ul>	
<b>UNIT-II</b>	<b>Capital Markets</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Constituents-primary and secondary market (1)</li> <li>• Growth rate-defects of Indian capital markets (1)</li> <li>• SEBI norms, stock exchanges, meaning, functions (2)</li> <li>• Organization listing procedure, types of brokers, function (2)</li> <li>• NSE, OTCEI (2)</li> <li>• Fractions methods of floating new issues (2)</li> <li>• General guidelines for new issue, SEBI guidelines – recent trends (2)</li> </ul>	
<b>UNIT-III</b>	<b>Money markets</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Structure, features, objectives, (2)</li> <li>• Importance of money markets (2)</li> <li>• Segments of money markets – (2)</li> <li>• Call markets -bill markets, commercial papers, (2)</li> <li>• Certificates of deposits, inter -bank certificate, (2)</li> <li>• Repo-discount finance house of India (2)</li> </ul>	
<b>UNIT-IV</b>	<b>Securitization of Debts</b>	<b>12hrs</b>



- Meaning, modus operandi, role of merchant bankers, and other agents (2)
- Structure of securitization (2)
- Securitisable assets – benefits – drawbacks- future prospects
- Derivatives**
- Meaning, kinds of financial derivatives, concepts of forwards, futures, options  
Swap, importance of derivatives (2)
- Depository System**
- meaning, process of depository systems in India (2)
- SEBI norms, benefits drawbacks (2)
- NSDL & Central depository system (2)

**UNIT-V Mutual Funds and Merchant Banking**

**12hrs**

- Meaning, origins, types or classification (1)
- Importance of mutual funds- operation (1)
- Concept of net assets value method – guidelines – reasons for slow growth (2)
- Future prospects of mutual funds (2)
- Merchant Banking**
- Concept, origins, role of merchant bankers (2)
- Services- regulatory framework pre and post issue management-challenges (2)
- Qualities required for a merchant banker (1)
- SEBI regulations and Conditions for merchant banking (1)

**BOOKS RECOMMENDED:**

1. Gordon and Natarajan. 2012. **Financial Markets and Service**. 3rd edition. Himalaya Publications: Mumbai.
2. Bhole, L.M. and Mahakud Jitendra. **Financial Institutions and Markets**. 5th edition. Tata McGraw Hill Publications: New Delhi.
3. Khan, M.Y. **Financial Services**. 6th edition. Tata McGraw Hill Publications: New Delhi.
4. Mithani, D.M. and Gordon, E. 2012. **Financial Services – Banking and Insurance**. 3rd edition. Himalaya Publications: Mumbai.
5. **Marketing of Financial Services**. 2003 edition. ICFAI.



## HUMAN RESOURCE MANAGEMENT

(DSE – 3)

**Credits : 4**

**Subject code : BC 18016**

**Semester: VI**

**No. of lecture hours: 60**

**Objective:** To gain conceptual knowledge and application of Human Resource Management.

**Course Outcome:**

**CO1.** To understand the concept of HRM, functions and changing role of a hr manager

**CO2.** To distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

**CO3.** To explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.

**CO4.** To analyse the core concepts of HRD, TQM and understand the concept of career development.

**CO5.** To explain the various concepts of worker's participation and quality of work life.

### **UNIT-I: INTRODUCTION: Human Resources Management (HRM):12Hrs**

Concepts – Significance – Objectives – Scope – Functions (2)

Changing role of Human Resource Manager (2)

HRM Policies (2)

Impact of Environment on HRM. (2)

Human Resource Development (HRD): Concept - Scope – Objectives (2)

Brief introduction of Techniques of HRD. (2)

### **UNIT-II: ACQUISITION OF HUMAN RESOURCE:12Hrs**

Job Design - Approaches - Job Rotation - Job Enlargement

Job Enrichment - Job Bandwidth (4)

Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) (2)

Methods of Job Analysis.; Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.; (2)

Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer. (4)

### **UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE: 12Hrs**

Training - Assessing training needs - Methods and Evaluation of Training (2)

Development: Techniques of Management Development – Evaluating Effectiveness

(2)

Performance Management: Concept - Performance Appraisal – Concept Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development. (4)

Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India (4)

### **UNIT IV: INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM:**



## 12Hrs

Introduction-Global recruitment	(3)
global selection approach-cross culture training, compensation.	(4)
Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E-Training and Development, E-Hr Records And Audit	(5)

## UNIT-V: RECENT TRENDS IN HRM:12Hrs

Knowledge Management: Concept - KM Architecture	(3)
Knowledge Conversion - Knowledge Management Process.	(3)
Employer's Brand, Business Process Outsourcing - HR Issues.	(3)
Learning Organization: Concept – Role of Leader in Learning Organizations.	(3)

## Suggested Readings:

1. Subba Rao P: Personnel and Human Resource Management, Himalaya.
2. K. Aswathappa Human Resource And Personnel Management.
3. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
4. BiswajeetPattanayak: Human Resource Management, PHI
5. Srinivas K. R: Human Resource Management in Practice, PHI.
6. 6.. Gupta CB, Human Resource Management, Sultan Chand & Sons.



**ACCOUNTING FOR MANAGEMENT – II**  
(DSE – 4)

**Credits : 4**  
**Subject code : BC 21029**

**Semesters: VI**  
**No. of lecture hours: 60**

**Objective:** To familiarize and acquaint the students with application of Management Accounting Techniques

**Course Outcome:**

**CO1.** To find/ understand the relation among cost, volume & profit

**CO 2.** Enable the students to prepare various kinds of budgets.

**CO 3.** To solve linear programming problems, transportation problems.

**CO 4.** To understand responsibility accounting, human resource accounting & Inflation accounting.

**CO 5.** To create and write the various reports to provide the required information for management.

**UNIT - I**

**Differential Cost and CVP Analysis and Absorption Costing 12Hrs**

- Differential Cost – meaning – characteristics of differential costs – differential costing Vs marginal costing (1)
- Practical applications of Differential Cost Analysis (1)
- Absorption Costing – marginal costing and direct costing – pricing decisions – product pricing methods (2)
- Marginal Cost Contribution – key factor – profit planning – CVP analysis – break even analysis – break even chart – advantages and limitations of marginal cost – applications of marginal costing technique (4)
- Decisions involving alternative choices (including problems) (4)

**UNIT-II Budgeting & Budgetary Control 12Hrs**

- Meaning and need for Budget – meaning of estimate, forecast budget & budgetary control – objectives of budgetary control – advantages – limitations (2)
- Installation of Budgetary Control System – budget manual – budget period – classification of budgets (1)
- Functional Budgets – Sales budget – Production budget – Capacity utilization budget – Overhead budget – Flexible budgets – Master budget (7)
- Zero – based budgeting – its application and advantages – limitations – budgetary control and reporting (including problems) (2)

**UNIT-III Responsibility Accounting, Human Resources Accounting 12Hrs**

- Responsibility Accounting – meaning – objectives (2)
- Responsibility Centers – expense centers – profit centers - Investment centers (2)
- Human Resources Accounting – definition – objectives – advantages – Objections (2)
- Valuation methods – human resources accounting in India



- Historical cost method, Replacement cost method, Opportunity cost method (theory only) (2)
- Valuation methods problems (2)

**UNIT-IV Accounting for Price level changes 12Hrs**

- Accounting for Price Level changes (inflation accounting) introduction - price level changes & financial statements – meaning of Accounting for Changing Prices (2)
- Approaches to Price-level accounting – current purchasing power accounting – current cost accounting – specific & general price level accounting – their characteristics & limitations (theory only) (2)
- Current purchasing power Problems (4)
- Current cost accounting problems (4)

**UNIT-V Management Information System & Reporting 12Hrs**

- Meaning – nature – features – objectives – applications (3)
- Financial Information Systems – marketing information systems - Human resources information systems (3)
- Reporting – essentials of a good reporting system (3)
- Report – kinds of reports – review of reports (theory only) (3)

**BOOKS RECOMMENDED:**

1. Gupta, Shashi K, and Sharma, R.K. 2011. **Financial Management (7<sup>th</sup> Edition)**. Kalyani Publishers: New Delhi.
2. Jain, S.P. and Narang, K.L. 2005. **Advanced cost accounting (Cost Management) (10<sup>th</sup> revised & enlarged edition)**. Kalyani Publishers: New Delhi.
3. S C Gupta, Shukla & Grewal's, Advanced Corporate Accounting
4. **D.K. Goel, Shelly Goel, Advanced Corporate Accounting, Arya Publications**



**LABOUR LAW**  
(DSE – 4)

**Credits : 4**  
**Subject code : BC18030**

**Semesters: VI**  
**No. of lecture hours: 60**

**Objective:**

- The objective of this course is to provide brief idea about the framework of Industrial Law.
- To make the students know the basics of Industrial law.

**Course Outcome:**

- CO1.** To understand various provisions of factories act.
- CO2.** To explain the rules regarding workmen compensation and provident fund act.
- CO3.** To illustrate the gross profits of a banking company and non banking company.
- CO4.** To show various adjudication machinery.
- CO5.** Tells about rights, duties and liabilities of registered trade unions.

<b>UNIT-I</b>	<b>Law relating to Factories Act</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Introduction to Factories Act, 1948-meaning and definitions of certain terms Under the act. (3)</li> <li>• Provisions regarding the health of workers (2)               <ul style="list-style-type: none"> <li>• Provisions regarding the safety of workers (2)</li> <li>• Provisions regarding the welfare of workers (2)</li> <li>• Provisions regarding the employment of young persons and women (2)</li> <li>• Rules relating to annual leave with wages (1)</li> </ul> </li> </ul>	
<b>UNIT-II</b>	<b>Law relating to Workmen and Employees</b>	<b>12Hrs</b>
	<p><b>Workmen's compensation act, 1923</b></p> <ul style="list-style-type: none"> <li>• Introduction to the Act, meaning-aims and objects – definitions (2)</li> <li>• Rules regarding workmen's compensation-Amount of compensation. (1)</li> </ul> <p><b>The employees' state insurance act, 1948</b></p> <ul style="list-style-type: none"> <li>• Definitions-Employees' State Insurance Corporation - constitution – powers and Duties (2)</li> <li>• Employees State Insurance Fund-purposes for which the fund may be expended (1)</li> <li>• Contributions-rates of contribution-rules regarding contribution (1)</li> <li>• Benefits-sickness benefit-maternity benefit-disablement benefit-dependants' Benefit-medical benefit-funeral expenses. General provisions regarding benefits. (2)</li> <li>• Employees' Insurance Court-constitution-matters to be decided by Employees 'Insurance Court-adjudication of claims-powers-appeal. (1)</li> </ul> <p><b>The employees' provident fund act, 1952</b></p> <ul style="list-style-type: none"> <li>• Definitions- basic elements - EPF scheme 1952- Employees' pension scheme 1995-Employees' Deposit Linked Insurance scheme 1976. (2)</li> </ul>	
<b>UNIT-III</b>	<b>Law relating to payment of gratuity and Bonus</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• <b>The payment of Gratuity Act, 1972</b>-definitions-provisions regarding Payment and forfeiture of Gratuity (2)</li> <li>• Compulsory insurance and protection of gratuity-nomination-rules</li> </ul>	



	Determination and recovery of gratuity	(2)
	• Inspectors-penalties and offences.	(2)
	• <b>The payment of Bonus act, 1965</b> -definitions and eligibility and Disqualifications for bonus	(2)
	• Computation of gross profits of a banking company and non-banking Establishments	(2)
	• Determination of available and allocable surplus	(1)
	• Penalties and offences	(1)
<b>UNIT –IV</b>	<b>Industrial disputes act, 1947</b>	<b>12Hrs</b>
	• Aims and objects-definitions-unfair labour practices	(1)
	• Procedure for settlement of industrial disputes and authorities Conciliation machinery-works committees-conciliation officers-board of conciliation Courts of inquiry	(4)
	• Adjudication machinery-Labour courts-Industrial tribunals-National tribunals	(3)
	• Strikes and lock-outs-penalties, lay-off and retrenchment-rights of workmen Laid off for compensation-closure –compensation to workmen	(3)
	• Special provisions relating to lay-off, retrenchment and closure.	(1)
<b>UNIT-V</b>	<b>the trade unions act, 1926</b>	<b>12Hrs</b>
	• Definitions –aims and objectives-registration of trade unions-rights and privileges of Registered trade union	(4)
	• Duties and liabilities of a registered trade union- General fund and political fund	(4)
	• Amalgamation of trade unions-dissolution of trade union-regulations-penalties.	(4)

### Books Recommended:

- 1) Kapoor, N.D. 2009. **Elements of Mercantile Law. (31<sup>st</sup> revised edition)** Sultan Chand & Co: New Delhi.
- 2) Srivastava, S.C. 2012. **Industrial relations and labour laws (5<sup>th</sup> edition).** Vikas publishing house: New Delhi.
- 3) Kapoor, N.D. 1997. **Handbook of Industrial Law (10<sup>th</sup> revised and updated edition).** Sultan Chand & sons: New Delhi.
- 4) Garg, K.C. Sareen, V.K. and Mukesh Sharma and Chawla, R.C. 2004. **Mercantile Law (10<sup>th</sup> revised and enlarged edition).** Kalyani Publishers: New Delhi.

## COMPANY LAW

**Credits : 4**  
**Subject code : SF 18601**

**Semester: IV**  
**No. of lecture hours: 90**

**Objective:** To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

**Course Outcome:**

- CO1.** To develop basic knowledge of provisions of companies act 2013.  
**CO2.** To describe the capital structure of company through issues of shares and alteration of share capital.  
**CO3.** Explain the borrowing powers of a company and consequences of ultra vires borrowing.  
**CO4.** State various provisions of the companies act relating to company management and meetings.  
**CO5.** To identify various modes of winding up and legal provisions applicable.

**UNIT-I**

<b>Introduction to Companies Act 2013</b>	<b>18Hrs</b>
• Definition of company	(2)
• Nature and Characteristics of a Company-Objectives of Companies Act 2013	(2)
• Lifting the Corporate Veil	(2)
• Incorporation of Company – memorandum and articles of association –doctrine of constructive notice	(4)
• Doctrine of Indoor Management	(4)
• Alteration of Memorandum and articles of association	(4)

**UNIT-II**

<b>Kinds of Companies, Prospectus, Shares</b>	<b>18Hrs</b>
• Kinds of Companies – Issue of Prospectus – contents of prospectus	(4)
• Issue of Shares – surrender – forfeiture – reissue of forfeited shares – transfer – issue of bonus shares and right shares	(6)
• Depository System	(2)
• Share Capital – alteration, reduction, consolidation, sub-division and reorganization of share capital	(6)

**UNIT-III**

<b>Borrowing Powers and debentures and its types</b>	<b>18Hrs</b>
• Borrowing Powers	(4)
• Ultra Vires – borrowing	(4)
• Registration of Charges	(2)
• Debentures – types of debentures	(4)
• Mortgages and creation of charges	(4)

**UNIT-IV**

<b>Company Management</b>	<b>18Hrs</b>
• Company Management – directors – number of directorships	(2)
• Appointment – qualifications – disqualification	(4)
• Removal and Resignation	(2)



- Managerial Remuneration – powers, duties & liabilities of directors (4)
- Contracts in which directors are interested – meetings –  
kinds of meetings, notice, agenda (2)
- Resolutions – types of resolutions (2)
- Quorum and Proxy (2)

**UNIT-V****Reconstruction and Amalgamation 18Hrs**

- Reconstruction and Amalgamation (4)
- Winding up – meaning – modes – winding up by court – powers of court –  
grounds for winding up (6)
- Provisions applicable for winding up proceedings (2)
- Types of Winding Up – voluntary winding up – creditors winding up (4)
- Consequences of Winding Up (2)

**SUGGESTED READING:**

1. Kapoor, N.D. 2015. **Elements of Company Law**. 30th edition. New Delhi:Sultan Chand & Co.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31<sup>st</sup> revised edition.NewDelhi:Sultan Chand & Co.
3. Garg, K.C. Sareen,V.L.Mukseh Sharma & Chawla, R.C. 2004. **Mercantile Law including Company Law & Industrial Law** 10<sup>th</sup> revised and enlarged edition. New Delhi:Sultan Chand & Co.
4. Kapoor, N.D. 2009. **Elements of Company Law**. 3<sup>rd</sup> revised edition. New Delhi:Sultan Chand & Co.



## INDIRECT TAXES

**Credits : 4**

**Subject code : SF 18602**

**Semester: IV**

**No. of lecture hours : 75**

**Objective:** To acquaint the students with the basic and latest developments in the area of Indirect Taxes.

### **Course Outcome:**

**CO1.** To describe basic scheme of GST , GST council power and functions.

**CO2.** To explain various GST acts and also various definitions

**CO3.** To identify the registration procedure , levying of GST and exemptions

**CO4.** To analyze different types of assessments and returns under GST

**CO5.** To appraise the EXIM procedure as per customs legislations in India.

**UNIT-I****INTRODUCTION TO GOODS AND SERVICES TAX (GST)****15Hrs**

- Objectives and basic scheme of GST
- Meaning and Salient Features of GST
- Subsuming of taxes, Benefits of implementing GST
- Constitutional amendments, Structure of GST (Dual Model) – Central GST-State GST/UTGST-IGST
- GST Council: Structure, Powers and Functions, Provisions for amendments. (1)

**UNIT-II****GST Acts: CGST Act, SGST Act (Telangana State), IGST Act****15Hrs**

- **Salient Features** of CGST Act, SGST Act (Telangana State) and IGST Act
- **Meaning and Definition:** Aggregate turnover, Adjudicating authority, Agent, Supply, Outward supply, Principal Supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service.

**UNIT-III**

Procedure and levy under GST

- Registration under GST: Procedure for registration
- Persons liable for registration and Persons not liable for registration
- Compulsory Registration
- Deemed Registration
- Special Provisions for Casual Taxable Persons and Non-Resident taxable persons.
- Exempted goods and services – Rates of GST

**Prodecure relating to levy**

- Scope of supply, Tax liability on Mixed and composite
- Value of taxable supply
- Computation of taxable value and taxliability (theory only)

**UNIT-IV****ASSESSMENT AND RETURNS****12Hrs**

- Furnishing details of outward supplies and inward supplies
- First return
- Claim of input tax credit
- Matching , Reversal and reclaim of ITC
- Annual Return and final return

**UNIT-V****Customs act 1962****12Hrs**

- History, Coverage of Custom Law
- Types of Custom Duties

(1)

(2)



- Classification – taxable event & date for determination of rate of duty – assessment (types) (3)
- Various Classes of Customs and their Ports (2)
- Appointment of Custom Ports, Airports, and Ware housing Station (2)
- Valuation (determination of assessable value) (2)
- Transaction Value (conditions when transaction value become assessable value) (3)

**SUGGESTED READING:**

1. Datey, V.S. **Indirect Taxes – Law and Practices.** 27<sup>th</sup> edition. New Delhi:Taxman Publishers.
2. Raja Prem, H. 2012. **Taxation Direct and Indirect Taxes.** 4<sup>th</sup> edition. Sri Hamsrala Publications.
3. **APVAT Act, Rules 2005 & CST Act1956 & Rules1957.** 3<sup>rd</sup> Edition. Asia Law House, Hyderabad:Galgotia Publications.
4. **Service Tax Taxmann Publications.** 27<sup>th</sup> edition. New Delhi: Taxman Publishers.
5. Chandrasekhar P.S. **Essay on CST.** Sai Publications.



## AUDITING & INTRODUCTION TO ACCOUNTING STANDARDS

**Credits : 4**

**Subject code : BC 18022**

**Semesters: VI**

**No. of lecture hours: 60**

**Objective :** To acquaint oneself with Auditing procedure and report writing.

**Course Outcome:**

**CO1.** To understand the basic concepts of Auditing and the nature and scope of auditing.

**CO2.** To organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.

**CO3.** To analyze the features and importance of Internal Control, Check and Audit.

**CO4.** To prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.

**CO5.** To understand the regulatory framework in which accounting standards are formulated and operated.



<b>UNIT- I Nature of Auditing</b>	<b>12Hrs</b>
• Introduction – Definition of Auditing	(1)
• Objectives of Audit – Scope of Audit	(2)
• Advantages and limitations of an Audit	(2)
• Types of Audit	(2)
• Fraud	(1)
• Error – Basic concepts in auditing - Audit evidence, auditor	(1)
• Independence, materiality	(1)
• Qualities and classification of auditors	(2)
<b>UNIT-II Preparation for an Audit</b>	<b>12Hrs</b>
• Audit process – procedure – Techniques	(1)
• Planning – Programme – Audit working papers	(2)
• Audit Note book – Test checking (its features, advantages, limitations)	(2)
• Audit Sampling (methods of sampling)	(1)
<b>Vouching &amp; Verification:</b>	
• Vouching of Cash Payments - purchase of goods	(2)
• Assets, payment of taxes, traveling expenses, salaries & wages	(1)
• Vouching of Cash Receipts - cash sales	(1)
• Rental Receipts, Sale of Assets	(1)
• Income from Investments	(1)
<b>UNIT-III Internal controls, Check and Audit</b>	<b>12Hrs</b>
• Definition of Internal Control – Objectives & environment of internal controls – features and limitations of internal controls	(4)
• - Internal Check (Meaning and features)	(4)
• - Internal Audit (meaning and objectives)	(4)
<b>UNIT-IV Company Audit</b>	<b>12Hrs</b>
• Appointment of Auditor	(1)
• Qualification and Disqualification of Auditor	(2)
• Duties and Rights of Auditor	(2)
• Procedure for Removal of Auditor	(2)
• Audit Reports	(2)
• Clean Report - qualified report	(2)
• Adverse Report and disclaimer of opinion	(1)
<b>UNIT-V Introduction to Accounting Standards (issued by CA)</b>	<b>12Hrs</b>
• Meaning of Accounting Standards – Objectives of accounting standards	(1)
• Advantages of setting AS	(1)
• The Accounting Standard board – Objectives of accounting standard board – functions of accounting standard board	(2)
• Applicability and Scope of accounting standards	(3)
• Importance of accounting standards, responsibility of management and auditor's responsibility	(2)
• A brief introduction to list of accounting standards issued by institute of Chartered Accountants of India (As-1 to As-29)	(3)



**SUGGESTED READINGS:**

- 1) Tandon, B.N. 1999. **Principles of auditing (2<sup>nd</sup> edition)**. Himalaya Publications: Mumbai.
- 2) Tripathi. 2012. **Auditing. (1<sup>st</sup> edition.)** Himalaya publications: Mumbai.
- 3) Pradeep Kumar. 2014. **Auditing Theory & Practice**. Kalyani Publishers: New Delhi.
- 4) Rawat, D.S. 2013. **Student Guide to Accounting standards**. Taxmann publication: New Delhi.
- 5) Sharma, D.G. and Srinivasan Anand, G. 2013. **Accounting standards**. Taxmann Publication: New Delhi.



## PROJECT REPORT

**Credits : 6**  
**Subject code : SF 18603**

**Semester: VI**  
**No. of project hours: 75**

Students will be assigned to generate data on certain research projects and compile available information and draw conclusions there from, on a given topic. The project work will span over a period of one semester (VI semester) under the supervision of chosen faculty member and / or authorized person from the company where student seeks to do project work.

1. Project report is a part of the three year B.Com(Hons) course.
2. Project report should be prepared by two or three students.
3. Project report may be related to any subject which the student has studied / is studying.
4. Project report may be based on either primary data or secondary data or both.
5. Project report should be submitted in four copies.

### **PROJECT EVALUATION (INTERNAL):**

1. Project proposal seminar : 20 marks
2. Project report seminar : 20 marks