



ST. XAVIER'S COLLEGE (AUTONOMOUS)

PALAYAMKOTTAI - 627 002

(Recognized as “College with Potential for Excellence” by UGC
Accredited at A++ Grade with CGPA of 3.66/4 in IV Cycle by NAAC)

Affiliated to Manonmaniam Sundaranar University, Tirunelveli

SYLLABUS

PROGRAMME OUTCOMES (POS) FOR UG PROGRAMME

Students of all Undergraduate Degree Programmes at the time of graduation will be able to attend the following:

- PO 1: Critical thinking:** Acquire the knowledge in the respective field and take informed actions
- PO 2: Effective communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social interaction:** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.
- PO 4: Effective Citizenship:** Demonstrate empathic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different values systems and apply ethical principles and commit to professional ethics and responsibilities and norms of different value systems.
- PO 6: Environment and Sustainability:** Demonstrate the issues of environmental contexts and sustainable development.
- PO 7: Modern tool usage:** Create, select, and apply appropriate techniques, resources, and modern IT Tools including prediction and modeling to complex activities with an understanding of the limitations
- PO 8: Self directed and lifelong Learning:** Recognize the need for and have the preparation and ability to engage in independent and life-long learning in the broadest context of socio-technological changes

PROGRAMME SPECIFIC OUTCOMES – B.COM HONOURS

Upon completion of the courses, the student would be able to

- PSO 1:** Explain classical and contemporary concepts within multi-disciplines of commerce, Business, Accounting, Law, Finance, Marketing, and Auditing.

- PSO 2:** Apply the analytical skill acquired in Finance, Marketing and Human Resource domain to provide professional solutions to intricate business situations.

- PSO 3:** Employ effective communication, leadership, collaboration and networking skills to guide the decision process at individual and team levels.

- PSO 4:** Evaluate accounting, taxation, reporting, and compliance procedure of accounting firms as per industry requirements.

- PSO 5:** Illustrate ethical quotient and social responsibilities with respect for core human values in everyday activities.

- PSO 6:** Identify the different sources of raising revenue for Government expenditure and the manner in which unequal distribution of wealth in the society is mitigated among the different segments of people in the society through taxation

B.Com. Honours — Course integration with ACCA
(With effect from June 2023)

Sem	Part	Status	Course Code	Title of the Course	Hrs	Cdt
I	I	Lang	23UGTL11	General Tamil -1	6	3
	I	Lang	23UGHL11	Hindi - 1	(6)	(3)
	I	Lang	23UGFL11	French - 1	(6)	(3)
	II	Lang	23UGEL11	General English - I	6	3
	III	Core	23UBHC11	Financial Accounting	5	5
	III	Core	23UBHC12	Business & Technology - I	5	5
	III	EC	23UBHE11	Business Economics	4	3
		SEC	23UBHN11	Digital Banking (NME)	2	2
		IFC	23UHER11 / 3UHEE11	Foundation Course: Religion Catholic Doctrine/Ethics	2	2
					30	23
II	I	Lang	23UGTL21	General Tamil - II	6	3
	I	Lang	23UGHL21	Hindi - II	(6)	(3)
	I	Lang	23UGFL21	French - II	(6)	(3)
	II	Lang	23UGEL21	General English - II	6	3
	III	Core	23UBHC21	Management Accounting - I	5	5
	III	Core	23UBHC22	Business & Technology - II	5	5
	III	Internship	23UBH121	Internship (1 Week)		1
	III	EC	23UBHE21	Business Mathematics and Statistics	4	3
		SEC2	23UBHN21	Stock Market Operation (NME)	2	2
		SEC3	23UHE121	Integrated Personality Development	2	2
					30	25

III	I	Lang	23UGTL31	General Tamil - III	6	3
	I	Lang	23UGHL31	Hindi – III	(6)	(3)
	I	Lang	23UGFL31	French - III	(6)	(3)
	II	Lang	23UGEL31	General English - III	6	3
	III	Core	23UBHC31	Financial Reporting-I	5	5
	III	Core	23UBHC32	Management Accounting - 11	5	5
	III	Internship	23UBH131	Internship (3 weeks)		3
	III	EC	23UBHE31	Corporate & Business Law	4	3
		SEC4	23UBHS31	Life Issues & Entrepreneurial Skill Development	2	2
		SEC5	23UBHN31	Retail Marketing (NME)	2	2
					30	26
IV	I	Lang	23UGTL41	General Tamil — IV	6	3
	I	Lang	23UGHL41	Hindi – IV	(6)	(3)
	I	Lang	23UGFL41	French – IV	(6)	(3)
	II	Lang	23UGEL41	Communicative English – IV	6	3
	III	Core	23UBHC41	Financial Reporting —II	5	5
	III	Core	23UBHC42	Financial Management-I	4	4
	III	Internship	23UBH141	Internship (1 Week)		1
	III	EC	23UBHE41	Principles of Marketing	3	3
		SEC6	23UBHN41	Digital Marketing (NME)	2	2
		SEC7	23UBHS42	Filing of GST Returns	2	2
		EVS	23UEVS41	Environmental Studies	2	2
					30	25
	III	Core	23UBHC51	Financial Management-II	6	5
	III	Core	23UBHC52	Audit and Assurance	5	4

V	III	Core	23UBHC53	Direct Taxation	5	4
	III	Core	23UBHC54	Corporate Accounting - I	4	3
	III	EC	23UBHE51	Human Resource Management	4	3
	III	EC	23UBHE52	Security Analysis & Portfolio Management	4	3
	III	VE	23UHEH51	Human Rights & Social Analysis	2	2
	IV	Internship	23UBH151	Internship (3 weeks)		3
					30	27
VI	III	Core	23UBHC61	Performance Management	6	4
	III	Core	23UBHC62	Goods & services tax	6	4
	III	Core	23UBHC63	Project with Viva voce	6	4
	III	EC	23UBHE61	Corporate Accounting – II	5	3
	III	EC	23UBHE62	Financial Services	5	3
		SEC8	23UBHS61	Professional Competency Skill	2	2
		Internship	23UBH161	Internship (1 week)		1
	V	Extension Activity		Stand		1
					30	22
			Total	180	148	

EC – Elective Course

FC – Foundation Course

VE – Value Education

SEC – Skill Enhancement Course

FIST YEAR – SEMESTER – I

FINANCIAL ACCOUNTING			
23UBHC11			
SEMESTER : I	CORE: 1	HOURS: 5	CREDITS: 5

Course Description:

The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of financial statements for incorporated and unincorporated entities. Conduct a basic interpretation of financial statements; and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.

Course Outcomes

CO1	Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics.
CO2	Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof.
CO3	Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments.

CO4	Equip students with skills for preparing & presenting financial statements and disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statement of cash flows.
CO5	Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis.

Learning Outcomes:

LO1	Understand the context and purpose of financial accounting, the qualitative characteristics and the role and responsibilities of regulatory bodies in developing IFRS standards.
LO2	Understand the basic source documents, learn double-entry systems, record the basic financial transactions and preparation of ledgers.
LO3	Gain knowledge of recording of various business transactions and their impact on the financial statements preparation.
LO4	Prepare basic financial statements for corporate and non-corporate entities.
LO5	Prepare basic consolidated financial statements and apply techniques for the interpretation of the financial statements.

Unit 1: Introduction to financial reporting and regulatory framework

- ❖ Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements.
- ❖ Apply qualitative characteristics – relevance, faithful representation, comparability, verifiability, timeliness, understandability
- ❖ Role of financial reporting regulatory systems, understand the role of IFRS

standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors.

Unit 2: Double entry bookkeeping, recording of transactions, and ledger preparation

- ❖ Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation.
- ❖ Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory.
- ❖ Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account.

Unit 3: Recording Transactions – Other adjustments

- ❖ Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges.
- ❖ Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.
- ❖ Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets.
- ❖ Application of matching concepts with respect to accruals and prepayments,

identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited liability company, record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax.

Unit 4: Preparation of basic financial statements

- ❖ Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements.
- ❖ Prepare financial statements, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment.
- ❖ Application of techniques required for incomplete records
- ❖ Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations.
- ❖ Understand the difference between profits and cash flows, learn the calculation of cash flows under operating activities, investing activities and financing activities, and preparation of statement of cash flows.

Unit 5: Group Accounting and Interpretation of financial statements

- ❖ Define parent, subsidiary, control, and non-controlling interest, understand

and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method.

- ❖ Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions.
- ❖ Define an associate and understand the principle of equity accounting.
- ❖ Purpose of interpretation and analysis of financial statements, learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios.

Reference Books:

- ❖ ACCA Kaplan Study Text, *by Kaplan Publications*
- ❖ Financial Accounting, *by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications*
- ❖ Financial Accounting, *by M.N Arora, K.V Achalapathi, S. Brinda, 2022 edition, Taxmann publications*
- ❖ Financial Accounting *by P.C Tulsian, Pearson publications*
- ❖ Financial Accounting *by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications.*

BUSINESS AND TECHNOLOGY - I			
23UBHC12			
SEMESTER : I	CORE: 2	HOURS: 5	CREDITS: 5

Course Objectives

The aim of this course is to provide basic knowledge on business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organization and explains the best practices guidelines and codes of good corporate governance. The course also examines the structure and functions of business, focusing on corporate governance and the specific accounting related roles in this process, particularly in financial reporting, assurance, control and compliance.

Course Outcomes:

CO 1	To identify the business organization, its types and its stakeholders.
CO 2	To understand the external business environment and appreciate the influence of it on business organizations.
CO 3	To analyze the business organizational structure, functions, and governance.
CO 4	To obtain an understanding of the various functions in an organization and analyse the relationship between them.
CO 5	To recognize the various technologies in finance, control systems and compliance aspects.

Learning Outcomes:

LO1	To understand the types of business & the way they are structured and the role of stakeholders in business organizations.
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LO2	To understand the impact of various factors on business organizations.
LO3	To understand the role of corporate governance and importance of CSR.
LO4	To understand the accounting and reporting system.
LO5	To understand the importance of internal check/control and audit systems within an organization and role of IT in business organizations

Unit 1: The business organization and its stakeholders

- ❖ The purpose and type of organization -definition of business organizations - common features of business organizations
- ❖ Outline of how business organizations differ -different types of business organization Definition of stakeholders and the agency relationship - internal, connected, and external stakeholders - main stakeholder groups and the objectives of each group - power and influence of various stakeholder groups.

Unit 2: The external environment

- ❖ Political and legal factors affecting business, macro-economic factors, micro economic factors, social and demographic factors, technological factors, environmental factors, competitive factors.

Unit 3: Business organization, structure, function, and governance

- ❖ The formal and informal business organization -business organizational structure and design
- ❖ Roles and functions of the main departments -role of marketing in an organization, organizational culture in business

- ❖ Governance and social responsibility in business - committees in business organizations

Unit 4: Accounting and reporting systems

- ❖ The relationship between accounting and other business functions - accounting and finance functions within business.
- ❖ Principles of law and regulation governing accounting and audit, the sources and purpose of internal and external financial information, provided by business.

Unit 5: Technology, Compliance, and control

- ❖ Financial systems, procedures and related IT applications -internal controls, authorization, security and compliance within business.
- ❖ Fraud and fraudulent behavior and their prevention in business -the impact of Financial Technology (Fintech) on accounting systems.

Reference Books:

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ Vasishth, Neeru, “Business Organization”, Taxmann.
- ❖ Talloo, Thelman J., “Business Organizational and Management”, TMH.
- ❖ Tulsian, P.C., Business Organisation, Pearson Education.

BUSINESS ECONOMICS			
23UBHE11			
SEMESTER : I	ELECTIVE: 1	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To understand the approaches to economic analysis
- ❖ To know the various determinants of demand
- ❖ To gain knowledge on concept and features of consumer behaviour
- ❖ To learn the laws of variable proportions
- ❖ To enable the students to understand the objectives and importance of pricing policy

Unit I: Introduction to Economics (12 Hours)

- ❖ Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,

Unit II: Demand & Supply Functions (12 Hours)

- ❖ Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit III: Consumer Behaviour (12 Hours)

- ❖ Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit IV: Theory of Production (12 Hours)

- ❖ Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

Unit V: Market Structure (12 Hours)

- ❖ Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve

Course Outcomes

- ❖ Explain the positive and negative approaches in economic analysis
- ❖ Understood the factors of demand forecasting
- ❖ Know the assumptions and significance of indifference curve

- ❖ Outline the internal and external economies of scale
- ❖ Relate and apply the various methods of pricing

Textbooks

- ❖ H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- ❖ C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
- ❖ Aryamala.T, Business Economics, Vijay Nocole, Chennai

.Reference Books

- ❖ S.Shankaran, Business Economics-Margham Publications, Chennai.
- ❖ P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- ❖ Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Web Resources

- https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
- <https://www.icsi.edu/>
- <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

DIGITAL BANKING (NME)			
23UBHN11			
SEMESTER : I	SEC1	HOURS: 2	CREDITS: 2

Learning Objectives

- ❖ To acquaint students with knowledge of Digital Banking Products.
- ❖ To enable the students to understand the knowledge of Digital Payment System
- ❖ To impart the students to understand the new concepts of Mobile and Internet Banking
- ❖ To enables the students to have depth knowledge in pointof sale terminals
- ❖ To understand the ATM and cash deposit system

Unit I: Digital Banking Products (6 Hours)

- ❖ Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -New Technologies-Euro pay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending– Digital Lending Process-Non-Performing-Asset (NPA).

Unit II: Payment System (6 Hours)

- ❖ Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)-National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)–Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) -Innovative Banking &Payment Systems.

Unit III: Mobile and Internet Banking (6 Hours)

- ❖ Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types-Crypto currency and Bitcoins

Unit IV: Point of Sale Terminals (6 Hours)

- ❖ Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems (6 Hours)

- ❖ Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Course Outcomes

- ❖ Explain the need for digital banking products and the usage of cards.
- ❖ Classify the usage of various payment systems.
- ❖ Discuss the profitability, risk management and frauds of mobile and internet banking.
- ❖ Analyse the approval processes of POS terminals.
- ❖ Explain the product features and services of ATM and Cash Deposit Machine.

Text Book

- ❖ IIBF,2019 .Digital Banking. Taxmann Publications, New Delhi
- ❖ Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
- ❖ Ravindra Kumar and Manish Deshpande. 2016E Banking. Pacific Books International,2016.
- ❖ UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.
- ❖ **Reference Books**
- ❖ Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
- ❖ Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
- ❖ Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Web Resources

- ❖ [https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_T
HEORY_AND_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)
- ❖ <http://www.himpub.com/documents/Chapter1859.pdf>.

FIST YEAR – SEMESTER – II

MANAGEMENT ACCOUNTING - I			
23UBHC21			
SEMESTER : II	CORE : 1	HOURS: 5	CREDITS: 5

Course Description:

To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.

Course Outcomes:

CO 1	To understand the principles of cost and management accounting and to apply the concepts to management functions and planning.
CO 2	To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.
CO 3	To be able to understand various cost behaviors and use of accounting methods for cost calculations.
CO 4	To understand the difference between absorption and marginal costing to reconcile the profits under both the methods.
CO 5	To understand the budgeting process and preparation of budgets.

Learning Outcomes:

LO1	Knowledge and understanding of nature, purpose and scope of managerial information.
LO2	Understanding the concept of costs with respect to material and labour.
LO3	Understanding the concept of costs with respect to overheads

	including the allocation and apportionment of overheads.
LO4	Understand different costing methods including absorption costing and marginal costing and other alternative costing techniques.
LO5	Understand the concept of budgeting and its importance in planning and control in an organisation

Unit 1: The Nature, Source and Purpose of Management Information

- ❖ Purpose and role of cost and management accounting – difference between financial accounting and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in aiding decision making.
- ❖ Data sources (machine/sensor, transactional and human/social) – internal and external sources of data – uses and limitations of published information/data.
- ❖ Cost classifications – production and non-production costs – elements of production and non- production costs – valuation of output and inventories – analysis of product/service costs by function – direct and indirect costs – fixed and variable costs, stepped fixed costs and semi variable costs – use of codes in categorising transactions – cost behaviour and graphs – cost objects, cost units and cost centres - responsibility centres (cost, profit, investment and revenue centres).
- ❖ Presenting management information – written reports – tables, charts and graphs – interpreting management information.

Unit 2: Accounting for Material and Labour

- ❖ ✓ Accounting for materials – ordering, receiving and issuing materials – monitoring physical and book inventory levels – material inventory account

– costs of ordering and holding inventory – optimum reorder level and reorder quantity – Economic Order Quantity (EOQ) – valuation of inventory using LIFO, FIFO and Average methods.

- ❖ Accounting for labour – direct and indirect labour – journal and ledger entries to record labour cost – labour account – Different remuneration methods – labour turnover and causes – labour efficiency, capacity and production volume ratios.

Unit 3: Accounting for Overheads

- ❖ Accounting for overheads – direct and indirect expenses – overhead absorption rates and appropriate bases – allocation and apportionment of production overheads – reapportionment of service cost centres – journal and ledger entries for manufacturing overheads – under/over absorption of overheads.

Unit 4: Cost Accounting methods

- ❖ Absorption and marginal costing – advantages and disadvantages – effect on inventory valuation – reconciliation of profits or losses between absorption and marginal costing.
- ❖ Cost accounting methods – job and batch costing – process costing – normal and abnormal losses/gains – equivalent units and cost under weighted average and FIFO methods – accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing.
- ❖ Difference between traditional costing techniques and alternate cost accounting principles (no calculations) – activity-based costing (ABC) – target costing – life cycle costing – total quality management (TQM).

Unit 5: Budgeting

- ❖ Nature and purpose of budgeting – planning and control cycle in an

organization – budgeting process and stages in budgeting.

- ❖ Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – ‘what if’ analysis – scenario planning – fixed and flexible budgets.
- ❖ Budgetary control and reporting – variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports.
- ❖ Behavioural aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom up approach to budgeting.

Reference Books:

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ ACCA Study Material by Emily Woolf International
- ❖ Introduction to Management Accounting by Horngren
- ❖ Principles and Practice of Cost Accounting – Ashish K. Bhattacharya

BUSINESS AND TECHNOLOGY - II			
23UBHC22			
SEMESTER: I	CORE: 2	HOURS: 5	CREDITS: 5

Course Description:

The aim of this course is to provide basic knowledge about human resource development, analyzing the various processes of recruitment, selection, training, development and motivation of individuals and teams in an organization. The course also provides a brief knowledge on personal effectiveness and business communication. In addition to that, it also brings an emphasis on ethics in profession and business.

Course Outcomes:

CO 1	To learn the techniques of leading and managing individuals and teams.
CO 2	To understand the training process at work and review and appraisal of individual performance.
CO 3	To understand the techniques for personal effectiveness and communication in business
CO 4	To understand the fundamental principles of professional ethics and the roles of professional bodies in promoting ethics.
CO 5	To understand corporate ethics and ethical dilemmas and conflicts.

Learning Outcomes:

LO1	To understand the concepts of leadership, management and supervision.
LO2	To understand the theoretical and practical aspects of human resource development.
LO3	To apply the techniques to be effective at work.
LO4	To acquaint the learners with professional ethics, potential threats and safeguards to professional ethics.

LO5	To be able to apply codes of ethics in business and recognize and deal with situations of ethical dilemmas.
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Unit 1: Leading and managing individuals and teams

- ❖ Leadership management and supervision -individual and group behavior in business organizations,
- ❖ Team formation, development, and management -motivating individuals and groups,
- ❖ Recruitment, and selection of employees.

Unit 2: Learning and training at work

- ❖ Importance of learning and development in the workplace - learning process: Honey and Mumford, Kolb
- ❖ Role of the human resources department - individual managers in the learning process
- ❖ Training and development process - benefits of effective training and development
- ❖ Review, and appraisal of individual performance.

Unit 3: Personal effectiveness and communication in business

- ❖ Personal effectiveness techniques -consequences of ineffectiveness at work
- ❖ Competence frameworks and personal development -sources of conflict and techniques for conflict resolution and referral -communicating in business.

Unit 4: Professional ethics in accounting & business

- ❖ Fundamental principles of ethical behavior, the role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession.

Unit 5: Corporate codes of ethics and Ethical conflicts and dilemmas

- ❖ Definition - typical contents of a corporate code of Ethics - benefits of a corporate code of ethics - situations where ethical conflicts can arise - main threats to ethical behavior –main safeguards against ethical threats.

Reference Books:

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ Vasishth, Neeru, “Business Organization”, Taxmann.
- ❖ Talloo, Thelman J., “Business Organizational and Management”, TMH.
- ❖ Tulsian, P.C., Business Organisation, Pearson Education.

INTERNSHIP			
23UBHI11			
SEMESTER : II	INTERNSHIP: I	HOURS: -	CREDITS: 1

BUSINESS MATHEMATICS & STATISTICS			
23UBHE21			
SEMESTER : II	ELECTIVE: 2	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To impart knowledge on the basics of ratio, proportion, indices and proportions
- ❖ To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- ❖ To familiarise with the measures of central tendency
- ❖ To conceptualise with correlation co-efficient
- ❖ To gain knowledge on time series analysis

Unit I: Ratio (15 Hours)

- ❖ Ratio, Proportion and Variations, Indices and Logarithms.

Unit II: Interest and Annuity (14 Hours)

- ❖ Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.
- ❖ Annuity - Meaning - Types of Annuity Applications.

Unit III: Business Statistics Measures of Central Tendency (14 Hours)

- ❖ Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

Unit IV: Correlation and Regression (Case Study) (17 Hours)

- ❖ Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

Unit V: Time Series Analysis and Index Numbers (15 Hours)

- ❖ Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical

variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Course Outcomes

- ❖ Learn the basics of ratio, proportion, indices and proportions
- ❖ Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
- ❖ Determine the various measures of central tendency
- ❖ Calculate the correlation co-efficient.
- ❖ Assess problems on time series analysis

Text books

- ❖ Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
- ❖ Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
- ❖ A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune

❖ **Reference Books**

- ❖ J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
- ❖ Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
- ❖ Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
- ❖ Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi

Web Resources

- ❖ <https://www.britannica.com/biography/Henry-Briggs>
- ❖ <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
- ❖ <https://www.expressanalytics.com/blog/time-series-analysis/>

STOCK MARKET OPERATIONS (NME)			
23UBHN21			
SEMESTER : II	SEC2	HOURS: 2	CREDITS: 2

Learning Objectives

- ❖ To acquaint students with knowledge of Securities Market
- ❖ To enable the students to understand the knowledge of Practice Trading on Stock Market
- ❖ To impart the students to understand the legal frame work of securities Market
- ❖ To enables the students to have depth knowledge in different segment of stock exchange
- ❖ To understand the role of Demat Trading

Unit I: Introduction (6 Hours)

- ❖ Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market (6 Hours)

- ❖ Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

Unit III: Secondary Market (6 Hours)

- ❖ Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework (6 Hours)

- ❖ SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock

Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Demat Trading (6 Hours)

- ❖ Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Course Outcomes

- ❖ Explain the basic concept of Securities Market
- ❖ Practice Trading on Stock Market
- ❖ Analyse the legal Frame work of Securities Market
- ❖ Explain different segment of Stock Exchange
- ❖ Perform Demat Trading

Text Book

- ❖ Gordon,E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
- ❖ Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
- ❖ Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju ,H.

Reference books

- ❖ Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
- ❖ Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi.
- ❖ Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi

SECOND YEAR – SEMESTER – III

FINANCIAL REPORTING - I			
23UBHC31			
SEMESTER : III	CORE: 5	HOURS: 5	CREDITS: 5

Course Description:

The Financial Reporting module aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Course Outcomes:

CO1	Assess the importance of conceptual framework and its relevance to financial reporting
CO2	Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions
CO3	Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS
CO4	Understand how revenue is recognized as per IFRS/IAS principles.
CO5	Using ratios and non-financial information, analyse and interpret the financial statement of a company.

Learning Outcomes:

LO1	Understanding the need for Conceptual and Regulatory framework
LO2	Understanding the underlying principles in application of the accounting standards to various business transactions
LO3	Apply the principle of revenue recognition in accordance with IFRS and record revenue in financial statements

LO4	Preparation of individual financial statement by applying the various IFRS/IAS
LO5	Analysis & interpretation of financial statements

Unit 1: Conceptual and Regulatory Framework for Financial Reporting

- ❖ Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base
- ❖ Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule based framework – Standard setting process

Unit 2: Application of accounting standards for transactions

- ❖ Asset based standards such as property, plant and equipment, Intangible assets, borrowing costs, investment property, impairment of assets, non-current assets held for sale and discontinued operations, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

Unit 3: Revenue recognition

- ❖ Understand the principles of recognizing revenue of the business - Criteria for recognizing revenue for contracts where performance obligations are satisfied over time or at a point in time Measuring stage of completion in contracts - Criteria for the recognition of contract costs –Revenue recognition in case of principal versus agent, repurchase agreements, bill and hold arrangements and consignment arrangements

Unit 4: Preparation & presentation of individual financial statements

- ❖ Thorough knowledge of preparation & presentation of financial statements

by incorporating the effects of the accounting standards (covered in module 2& 3 only) – Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity.

Unit 5: Analysis of financial statements of single entity and group

- ❖ Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing – Impact of seasonal trading and major acquisition on interpretations – Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Analyse the financial performance and position of an entity using the financial statements
- ❖ Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialized, not for-profit or public sector organization

Reference Books:

- ❖ Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
- ❖ BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit –(Sep 2022 – June 2023 exams)
- ❖ M P Vijay Kumar: Financial Reporting, Snow white Publications
- ❖ Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann
- ❖ Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
- ❖ S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
- ❖ Frank Wood. Business accounting Volume 1. Pearson Publishers

MANAGEMENT ACCOUNTING - II			
23UBHC32			
SEMESTER : III	CORE: 6	HOURS: 5	CREDITS: 5

Course Description:

To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.

Course Outcomes:

CO 1	To understand different sampling methods and forecasting techniques used by the organizations.
CO 2	To understand concept of data analysis and other statistical techniques.
CO 3	To be able to prepare capital expenditure budgets and take investment decisions using investment appraisal techniques.
CO 4	To be able to understand the concept of standard costing and importance of variance analysis in performance assessment.
CO 5	To be able to understand and to measure the performance of different types of organisations using financial and non-financial performance measures.

Learning outcomes:

LO1	Learn different sampling methods and forecasting techniques used by the organizations.
LO2	Understand the concept of data analysis and other statistical techniques.
LO3	Learn the capital budgeting process and various techniques used for investment appraisal.
LO4	Understand the concept of standard costing and importance of variance analysis in performance assessment.
LO5	Learn how to measure the performance of different types of organisations using financial and non-financial performance measures.

Unit 1: Sampling and Forecasting Techniques

- ❖ Sampling techniques – random sampling, systematic sampling, stratified sampling, multistage sampling, cluster sampling and quota sampling – choice of appropriate sampling method in a specific situation.
- ❖ Forecasting techniques – structure of linear functions and equations – use of high low method for splitting total cost – scatter diagram and line of best fit – analysis of cost data using correlation coefficient and coefficient of determination – establishing linear function using regression analysis.
- ❖ Time series analysis – moving average, trend and seasonal variation – advantages and disadvantages of time series analysis – purpose of index numbers – simple and multi-item index numbering - Laspeyre and Paasche indices.

Unit 2: Summarising and Analysing Data

- ❖ Big data and its characteristics (5Vs) – three types of big data – main uses of big data – categorical (nominal and ordinal) and numerical (continuous and discrete) data – descriptive analysis and inferential analysis.
- ❖ Mean, median and mode for ungrouped data – mean for grouped data – measures of dispersion including variance, standard deviation and coefficient of variation – expected values – properties of normal distribution – interpret normal distribution graphs and tables.
- ❖ ✓ Role and features of computer spreadsheet system – applications for computer spreadsheet – use of spreadsheets in data analysis and cost and management accounting.

Unit 3: Capital Budgeting and Investment Appraisal Techniques

- ❖ Capital budgeting and discounted cash flows – distinguish asset and expense

items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow.

- ❖ Relevant cash flows for individual investment decisions – present value in annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted pay back period.

Unit 4: Standard Costing and Variance Analysis

- ❖ Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing.
- ❖ Variance analysis – sales price and volume variance – material total, price and usage variance labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance
- ❖ Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances – reconcile budgeted profit with actual profit under absorption and marginal costing.

Unit 5: Performance Measurement

- ❖ Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation.
- ❖ Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) performance measure for contract

and process costing environments – resource utilisation – return on investment – residual income

- ❖ Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.

Reference Books:

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ ACCA Study Material 2022-23 by BPP
- ❖ ACCA Study Material by Emily Woolf International
- ❖ Introduction to Management Accounting by Horngren
- ❖ Principles and Practice of Cost Accounting – Ashish K. Bhattacharya

INTERNSHIP			
23UBHI31			
SEMESTER : III	INTERNSHIP: II	HOURS: -	CREDITS: 3

CORPORATE & BUSINESS LAW			
23UBHE31			
SEMESTER : III	ELECTIVE: 3	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To understand the essentials of valid contract
- ❖ To gain knowledge on performance contracts
- ❖ To define the concepts of Bailment and pledge
- ❖ To have an understanding on the formation of a company

Unit I: General Elements of Contract (15 Hours)

- ❖ The Indian Contract Act –Types of Contract - Nature of contract - Offer and Acceptance -Consideration-Capacity to Contract-Free Consent- Legality of Object- Void Agreements

Unit II: Special Contracts (15 Hours)

- ❖ Contingent Contract-Performance and discharge of contract-Remedies for breach of contract - Quasi contract (sec 1 to sec 75). IT contracts- chip whap contract-shine wrap contract Special Contracts: Contract of Indemnity and Guarantee (sec 124 to see 147)-Distinction between Indemnity and Guarantee- Kinds of guarantee - Rights of surety –Discharge of surety.

Unit III: Bailment and Pledge (15 Hours)

- ❖ Bailment and Pledge (sec 148to181) -Classification-Duties and rights of bailor and bailee- Finder of goods - Termination of bailment - Pledge - Differences between bailment and pledge-Rights and duties of pawnor and pawnee - Pledge of non-owners.

Unit IV: Introduction to Companies Act 2013 (15 Hours)

- ❖ Introduction to Companies Act 2013 – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law

Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit V: Documents of Corporate and Stock (15 Hours)

- ❖ Documents of Corporates – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus – shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buy back and provisions regarding buyback; Issue of bonus shares.

Course Outcomes

- ❖ Describe the essential elements of a general Contract (K1)
- ❖ Explain the modes of performance, discharge of contract and unique features of special contracts (K2)
- ❖ Identify the features, duties and responsibilities of parties involved in Bailment and Pledge (K3)
- ❖ Examine the legal provisions related to formation of various types of Companies (K4)
- ❖ Comply with the provisions of corporate documents, transmission and buy back of shares (K5)

Text books

- ❖ N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.

- ❖ N.D. Kapoor, (2019), „Elements of Company Law“, Sultan Chand & Sons, New Delhi.

Reference Books

- ❖ M.C. Shukla,(2013),Manual of Mercantile Law, S. Chand & Co., New Delhi.
- ❖ J.Jayasankar(2013), Business Law, Margham publications, Chennai
- ❖ Prasanta K. Goshand Balachandran,V,(2017),Company Law and Practice - I&II, Sultan Chand & Sons, New Delhi.

Web Resources

- ❖ www.cramerz.comwww.digitalbusinesslawgroup.com
- ❖ <http://libguides.slu.edu/businesslaw>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company/>

RETAIL MARKETING (NME)			
23UBHN31			
SEMESTER : III	SEC: 5	HOURS: 2	CREDITS: 2

Learning Objectives:

- ❖ To understand the concepts of effective retailing
- ❖ To determine formats for emerging trends
- ❖ To evaluate and make effective decision
- ❖ To understand promotional aspects and emerging trends
- ❖ To Analyse the behaviour of consumer and build valuable relationship

Unit I: Introduction (12 Hours)

- ❖ An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio-economic and technological Influences on retail management – Government of India policy implications on retails.

Unit II: Retail Formats (12 Hours)

- ❖ Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats

Unit III: Retailing Decisions (12 Hours)

- ❖ Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandizing and category management – buying.

Unit IV: Retail Shop Management (12 Hours)

- ❖ Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail

advertising and promotions – Retail Management Information Systems -
Online retail – Emerging trends .

Unit V: Retail Shopper Behaviour (12 Hours)

- ❖ Understanding of Retail shopper behaviour – Shopper Profile Analysis – Shopping Decision Process -Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.

Course Outcomes

- ❖ Provide insights on the concept of retail operation
- ❖ Exposed to the effective methods and strategies required for retail management.
- ❖ Paraphrase learners how to utilize resources and techniques used in retail management.
- ❖ Identify and relate to the analysis of store location, merchandising, products and pricing.
- ❖ Learners will gain knowledge about shopping behaviour

Textbooks

- ❖ Michael Havy,Baston, Aweitz And Ajay Pandit, Retail Management, Tata McGraw Hill, Sixth Edition, New York
- ❖ Ogden, Integrated Retail Management, Biztantra, India, 2008
- ❖ Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4th Edition 2008, US.
- ❖ Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007., UK
- ❖ Krit Dang Longani&MadhuriShete, Retail Marketing, NiraliPrakashan Publishers, Pune

Reference Books

- ❖ SwapnaPradhan, Retail Management -Text and Cases, Tata McGraw Hill, 3rd Edition, new York.
- ❖ Dunne, Retailing, Cengage Learning, 2nd Edition, Boston.
- ❖ Ramkrishnan And Y.R.Srinivasan, Indian Retailing Text And Cases, Oxford University Press, London
- ❖ A Siva Kumar, Retail Marketing, Excel Books, Thrissur
- ❖ T SrinavasaRao, Retail Marketing, Global Vision Publishing House, New Delhi

Web Resources

- ❖ <https://www.tutorialspoint.com>
- ❖ <https://www.eiilmlibrary.com>
- ❖ <https://www.marketingtutor.net>
- ❖ <https://www.mbaknol.com>

SECOND YEAR – SEMESTER – IV

FINANCIAL REPORTING - II			
23UBHC41			
SEMESTER : IV	CORE: 7	HOURS: 5	CREDITS: 5

Course Description:

The Financial Reporting module aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Course Outcomes:

CO1	Assess the importance of conceptual framework and its relevance to financial reporting
CO2	Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions
CO3	Using the knowledge about IFRS/IAS, understand the preparation of individual financial statements of a company.
CO4	Using the knowledge about IFRS/IAS, understand the preparation of consolidated financial statements of a company
CO5	Demonstrate employability and technology skills

Learning Outcomes:

LO1	Understanding the underlying principles in application of the accounting standards to various business transactions
LO2	Understand the impact of foreign currency transactions and taxation on the preparation of financial statements

LO3	Preparation of individual financial statement by applying the various IFRS/IAS
LO4	Preparation of consolidated statement of financial position by applying the various IFRS/IAS
LO5	Preparation of consolidated statement of profit or loss by applying the various IFRS/IAS

Unit 1: Application of Accounting standards

- ❖ Standards related to Incomes Taxes including accounting for current tax and deferred tax, Cash Flows, Government Grants, effects of changes in foreign exchange rates, Leases, Financial Instruments (excluding hedge accounting & impairment of financial assets), Earnings Per Share –Basic and Diluted - Fair Value Measurement

Unit 2: Preparation of single entity financial statements

- ❖ Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and other comprehensive income, Statement of financial position and Statement of changes in Equity with adjustments pertaining to the standards covered in module - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only

Unit 3: Group Accounts- Basics

- ❖ Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary

Unit 4: Preparation of consolidated statement of financial position

- ❖ Prepare a consolidated statement of financial position for a simple group

(parent and up to two subsidiaries) - deal with non-controlling interests (at fair value or proportionate share of net assets)

- ❖ Consolidated goodwill including impairment of goodwill - Consolidation of other reserves (e.g. share premium and revaluation surplus) - Intra-group trading in the SOFP- Using fair values when preparing consolidated FS - Account for the effects of fair value adjustments.

Unit 5: Preparation of consolidated statement of profit or loss

- ❖ Prepare a consolidated statement of profit or loss for a simple group (parent plus up to two subsidiaries) and a noncontrolling interest - Effects of intra-group trading in the statement
- ❖ of profit or loss - Prepare a consolidated SOPL for a simple group with an acquisition in the period and non-controlling interest - Account for impairment of goodwill - Prepare a consolidated statement of profit or loss and other comprehensive income - Effect of the disposal of a parent's investment in a subsidiary in the parent's individual financial statements

Reference Books:

- ❖ Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
- ❖ BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit – (Sep 2022 – June 2023 exams)
- ❖ M P Vijay Kumar: Financial Reporting, Snow white Publications
- ❖ Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann
- ❖ Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
- ❖ S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
- ❖ Frank Wood. Business accounting Volume 1. Pearson Publishers

FINANCIAL MANAGEMENT - 1			
23UBHC42			
SEMESTER : IV	CORE: 7	HOURS: 4	CREDITS: 4

Course Description:

The objective of the syllabus is to develop the knowledge and skills expected of a finance manager, working in finance function of a business, in relation to understanding finance function and its environment, working capital management, investment appraisal, and specific investment decision.

Course Outcomes:

CO1	To familiarize the role and purpose of the financial management function within a business
CO2	To understand economic conditions under which the decisions are made and demonstrate understanding of interaction of macroeconomic policies with business
CO3	To discuss, evaluate and apply various working capital management techniques and its importance to the business
CO4	To equip the skills to use various investment appraisal techniques to select a project and benefits of different appraisal methods
CO5	To introduce adjusting for risk and uncertainty in investment appraisal and understand specific investment decision

Learning outcomes:

LO1	To discuss the role and purpose of the financial management function within a business
LO2	To assess and discuss the impact of the economic environment on financial management

LO3	To discuss, evaluate and use various working capital management techniques and its importance to the business
LO4	To perform effective investment appraisal using different methods and recommendspecific investment decisions
LO5	To evaluate investment appraisal by adjusting for risk and uncertainty andrecommend specific investment decision

Unit 1: Financial management function

- ❖ The nature and purpose of financial management – relationship between financial managementand management accounting
- ❖ Financial objectives and relationship with corporate strategy and objectives – shareholder wealth maximization - profit maximization – earnings per share growth
- ❖ Stakeholders and impact on corporate objectives – conflict between different objectives – agency theory – measuring corporate objectives – ratio analysis – corporate governance regulations
- ❖ Financial and other objectives in not-for-profit organisations – value for money audits – threeEs for not-for-profit-business

Unit 2: Financial Management Environment

- ❖ The economic environment for business – macroeconomic policy targets - role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets competition policy - government assistance for business - green policies – corporate governance
- ❖ The nature and role of financial markets and institutions market – role of financial intermediaries – variety of security in terms of risk and return – impact of fintech

- ❖ The nature and role of money markets - the role of banks and other financial institutions in the operation of the money markets - interest-bearing instruments - discount instruments - derivative products

Unit 3: Working capital management

- ❖ The nature, elements and importance of working capital – cash operating cycle – accounts payables and receivables management techniques - liquidity and activity ratios
- ❖ Economic Order Quantity – Just In Time – preparing cash flow forecasts – trade credit – bulk discounts – early settlement discounts - managing foreign accounts payables
- ❖ Centralized treasury management - Baumol model and the Miller-Orr model – investing shortterm
- ❖ Determining working capital needs and funding strategies - calculate the level of working capital – working capital cycle
- ❖ Working capital funding strategies - distinction between permanent and fluctuating current assets - matching principle - relative costs and benefits of aggressive, conservative and matching funding policies - management attitudes to risk

Unit 4: Investment appraisal techniques

- ❖ Investment appraisal techniques – relevant cash flows – payback period – discounted payback period – accounting rate of return
- ❖ Net Present Value – Internal Rate of Return - allowing for inflation - real and nominal terms – tax allowable depreciation – calculate before and after-tax discount rates
- ❖ Benefits of different investment appraisal methods - superiority of

Discounted Cashflow methods over non-Discounted Cashflow methods

Unit 5: Risk and uncertainty and specific investment decisions

- ❖ Risk and uncertainty- sensitivity analysis to investment projects - probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal simulation - adjusted payback - risk-adjusted discount rates
- ❖ Leasing and borrowing to buy using the before & after-tax costs of debt
- ❖ Asset replacement decisions - investment decisions under single-period capital rationing – calculation of Profitability Index – calculation of Net Present Value for combination of non- divisible profit - reasons for capital rationing

Reference Books:

- ❖ ACCA F9: Financial Management material (2022-23) from Kaplan Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from BPP Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from Becker Publishers
- ❖ Fundamentals of Financial Management by J. Van Horne (Author), John Wachowicz, Prentice Hall Publications, Latest Edition
- ❖ Financial Management by I M Pandey, 2021, Pearson Publications
- ❖ Fundamentals of Investment Appraisal: An Illustration Based on a Case Study by Martina Röhrich, 2007, Oldenbourg Publishers
- ❖ Investment Appraisal: Methods and Models by Uwe Götze, Deryl Northcott, Peter Schuster, Springer Publications, 2007

INTERNSHIP**23UBHI41****SEMESTER : IV****INTERNSHIP:3****HOURS: -****CREDITS: 2**

DIGITAL MARKETING (NME)			
23UBHN41			
SEMESTER : IV	SEC: 6	HOURS: 2	CREDITS: 2

Learning Objectives

- ❖ To enable the learners to know about basic concepts of digital marketing
- ❖ To analyse buyer behaviour and marketing communication
- ❖ To know about advertising and social networking
- ❖ To enable knowledge of digital marketing tool, online marketing matrixes
- ❖ To comprehend Web Marketing Strategies

Unit I: Introduction (6 Hours)

- ❖ Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing,

Unit II: Online Buyer Behaviour (6 Hours)

- ❖ Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns

Unit III: Digital Promotion Techniques (6 Hours)

- ❖ E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)

Unit IV: Google Analytics (6 Hours)

- ❖ Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance

Unit V: Web marketing (6 Hours)

- ❖ Web marketing strategy, Web marketing environment, Web Content, Web

marketing tools (CASE STUDY)

Course Outcomes

- ❖ Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally
- ❖ Assess various digital channels and understand which are most suitable to an idea or solution
- ❖ Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives
- ❖ Knowledge on usage of internet for promotion using digital marketing communication
- ❖ Students will be able to establish in web marketing

Text books

- ❖ Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK
- ❖ Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers, London
- ❖ Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage.

Reference Books

- ❖ Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey
- ❖ Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi
- ❖ Swaminathan T N , Digital Marketing: From Fundamentals To Future, Cengage Learning, Boston

Web Resources

- ❖ <https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital->
- ❖ <https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital->
- ❖ https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te
- ❖ <https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to->

FILING OF GST RETURNS			
23UBHS42			
SEMESTER : IV	SEC: 7	HOURS: 2	CREDITS: 2

Learning Objectives

- ❖ To understand the concept and importance of Goods and Services Tax
- ❖ To enable the students to prepare data for GSTR Forms
- ❖ To gain knowledge on Filing GST Returns
- ❖ To understand the steps involved in GST Filing
- ❖ To acquire knowledge on penalty for late filling of GST Returns

Course Outcomes

- ❖ Develop an understanding on the role and importance of marketing
- ❖ Determine the functions of marketing
- ❖ Identify the factors determining buying behaviour
- ❖ Apply the 4 p's of marketing in their venture
- ❖ Understand the concept of marketing and government

Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non-Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Taxpayers Deducting TDS

12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-ReconciliationStatement
18. GSTR9B– Filed by Electronic Commerce Operators

Text books

- ❖ Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
- ❖ SatrangiG., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
- ❖ Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi

Reference Books

- ❖ Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
- ❖ Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
- ❖ Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
- ❖ Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Resources

- ❖ <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- ❖ <https://cleartax.in/s/gst-book-online-pdf>

THIRD YEAR – SEMESTER – V

FINANCIAL MANAGEMENT - II			
23UBHC51			
SEMESTER : V	CORE: 9	HOURS: 6	CREDITS: 5

Course description:

The objective of the syllabus is to develop the knowledge and skills expected of a finance manager, working in finance function, such as sources of finance, estimating cost of capital, valuation of business, and risk management. It also equips students with latest technology and employability skills to meet industry expectations.

Course Outcomes:

CO1	To understand the various sources of business finance, including dividend policy and how much finance can be raised from within the business
CO2	To understand cost of capital and other factors that influence the choice of the type of capital raised by the business
CO3	To examine principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business
CO4	To introduce different risks in business and to comprehend main types of forex and interest rate risks evaluate main techniques used to manage risks in business
CO5	To be able to use the relevant functionality and technology in professional manner to tackle the examination.

Learning outcomes:

LO1	To analyze the different sources of finance, capital structure theories, financing needs
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LO2	To estimate cost of capital and the parameters that impact the choice of finance chosen by the business.
LO3	To able to apply business valuation models value business and explain the concepts of behavioral finance
LO4	To demonstrate understanding of the nature, types of risks and approaches to managing the risk effectively in the context of interest rate and foreign exchange risk
LO5	To be able to use the relevant functionality and technology in professional manner to tackle the examination.

Unit 1: Business Finance

- ❖ Sources of, and raising, business finance -short-term sources of finance – overdraft - short- term loan - trade credit – lease finance
- ❖ Long-term sources of finance - equity finance - debt finance - lease finance - venture capital -methods of raising equity finance – rights issue – placing – public offer – stock exchange listing
- ❖ Islamic finance – Islamic finance – concept of riba – Murabaha – Ijara – Mudaraba – Sukuk -Musharaka
- ❖ Internal sources of finance – retained earnings – increasing working capital efficiency - relationship between dividend policy and the financing decision – alternatives to cash dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends

Unit 2: Cost of Capital

- ❖ The economic environment for business – macroeconomic policy targets - role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets
- ❖ competition policy - government assistance for business - green policies –

corporate governance

- ❖ The nature and role of financial markets and institutions market – role of financial intermediaries – variety of security in terms of risk and return – impact of fintech
- ❖ The nature and role of money markets - the role of banks and other financial institutions in the operation of the money markets - interest-bearing instruments - discount instruments - derivative products

Unit 3: Business Valuation

- ❖ Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets – limitations of information
- ❖ Models for valuation of shares -asset-based valuation models - net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income-based valuation models – Price /Earnings ratio method – earnings yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis.
- ❖ The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares
- ❖ Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares - weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation – behavioral finance

Unit 4: Risk Management

- ❖ Investment appraisal techniques – relevant cash flows – payback period – discounted paybackperiod – accounting rate of return

- ❖ Net Present Value – Internal Rate of Return - allowing for inflation and taxation – superiority of Discounted Cashflow methods over non-Discounted Cashflow methods
- ❖ Risk and uncertainty- sensitivity analysis to investment projects - probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal - simulation - adjusted payback - risk-adjusted discount rates
- ❖ Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before- and after-tax costs of debt –
- ❖ Asset replacement decisions - investment decisions under single-period capital rationing – Profitability Index – Net Present Value – reasons for capital rationing

Unit 5: Technology and employability skills

- ❖ Use computer technology to efficiently access and manipulate relevant information
- ❖ Work on relevant response options, using available functions and technology, as would be required in the workplace
- ❖ Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- ❖ Present data and information effectively, using the appropriate tools

Reference Books:

- ❖ ACCA F9: Financial Management material (2022-23) from Kaplan Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from BPP Publishers
- ❖ ACCA F9: Financial Management material (2022-23) from Becker Publishers

- ❖ Fundamentals of Financial Management by J. Van Horne (Author), John Wachowicz, PrenticeHall Publications, Latest Edition
- ❖ Financial Management, by I M Pandey, 2021, Pearson Publications
- ❖ The Cost of Capital: Intermediate Theory by Seth Armitage, 2005, Cambridge University Press
- ❖ Business analysis & valuation using financial statements by Krishna G. Palepu and P.M. Healy, 2015, Cengage India Private Limited

AUDIT AND ASSURANCE			
23UBHC52			
SEMESTER : V	CORE: 10	HOURS: 5	CREDITS: 4

Course Description:

The aim of ACCA Audit and Assurance syllabus is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.

Course Outcomes:

CO 1	Understand the concept of audit and assurance, its framework and regulations.
CO 2	Understand how the auditor obtains and accepts audit engagements, assesses audit risk and plans an audit
CO 3	Describe and evaluate internal controls & understand internal audit
CO 4	Identify and describe the audit evidence obtained by the auditor through audit procedures
CO 5	Understand the importance of subsequent events review, going concern principle, written representations, and the final review.

Learning Outcomes:

LO1	Understand the audit framework and regulations relating to external audit including professional ethics and corporate governance.
LO2	Be able to assess audit risk as compared to business risk. Understand the effect of fraud and error on audit strategy.
LO3	Understand the components of the internal control system & the internal audit function.

LO4	Be able to design audit procedures for gathering sufficient and appropriate evidence relating to various assertions in the financial statements.
LO5	Appreciate the format of the auditor's report and various types of audit opinions.

Unit 1: Audit framework & regulation

- ❖ Concept of audit & assurance - objective and general principles of external audit engagements nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement
- ❖ External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits
- ❖ Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees.
- ❖ Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.

Unit 2: Audit planning & risk assessment

- ❖ Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit
- ❖ Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information
- ❖ Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures.
- ❖ Audit planning & documentation - the need for, benefits of and importance of planning an audit the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation

Unit 3: Internal control & Internal Audit

- ❖ Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control – limitations of internal control
- ❖ Test of control –computer systems controls including general IT controls and

information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization

- ❖ Communication on internal controls
- ❖ Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments

Unit 4: Audit evidence and Audit Procedures

- ❖ Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures
- ❖ Audit sampling - the need for sampling - the differences between statistical and non-statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures
- ❖ Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation
- ❖ Automated tools and techniques
- ❖ The work of others – experts - service organizations – Internal Auditors
- ❖ Not-for-profit organization – audit techniques

Unit 5: Review & reporting

- ❖ Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to

be undertaken in performing a subsequent events review

- ❖ Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews
- ❖ Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained
- ❖ Final review – the importance of the overall review – the significance of uncorrected misstatements.
- ❖ Independent auditors report – basic elements contained in the independent auditor's report - circumstances in which a modified audit opinion may be issued in the auditor's report - impact on the auditor's report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs

Reference books:

- ❖ Audit and Assurance: Kaplan Publishing
- ❖ Audit and Assurance: BPP learning media
- ❖ Audit and Assurance: Emily Woolf International
- ❖ S.K Basu: Auditing Principles & Techniques, Pearson
- ❖ Pankaj Garg., “Auditing and Assurance”, Taxmann Publisher, 10th edition, New Delhi, 2022

DIRECT TAXATION			
23UBHC53			
SEMESTER : V	CORE: 11	HOURS: 5	CREDITS: 4

Course Description

The objective of the course is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual. The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to determine tax liability and understand the procedures relating to filing of return of income.

Course Outcomes:

CO1	Acquire the knowledge about the basic principles and concepts of Income tax.
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.
CO3	Familiarize with the computation of income tax for an individual
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.
CO5	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.

Learning Outcome:

LO1	Understand basic taxation structure in India as per the Constitution of India.
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LO2	Understand basic provisions regarding computation of taxable income of an individual for the current assessment year, whether from Salary or Business/Profession or other sources of Income.
LO3	Make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under Income Tax Act, and tax payable on the same.
LO4	Acquire knowledge about submission of income tax return, payment of due taxes in the form of advance tax, self assessment tax and tax deducted at source.
LO5	Acquaint with e-processes related to income tax filing and assessment.

Unit 1: Introduction

- ❖ Brief history of Taxation system in India – Canons of Taxation – Objectives of Tax-Overview of Direct Taxes – Income Tax – Basic Concepts: Assessee, Person, Previous year, Assessment year year-Income, Casual Income, Agricultural Income and its assessment, Gross Total Income. Capital and Revenue-Residential Status and incidence of Tax of an Individual (Including Problems)- Incomes Exempt from Tax– - Tax Rates-Tax Liability (Short Problems including Agricultural Income)

Unit 2: Income from Salary and House property

- ❖ Income from Salary – Features of Salary Income – Basic Salary-Allowance - Types – Perquisites
- ❖ Types section 89(1) – Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service – Taxation of perks

- ❖ Introduction to House property income– Annual value under different situations (self occupied – Let out – Partly self occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) –Computation of income from House Property (Problems).

Unit 3: Profits and Gains from Business and Profession and Capital Gains

- ❖ Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account- Depreciation u/s 32.
- ❖ Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, Cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains.

Unit 4: Income from Other Sources

- ❖ General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Unit 5: Tax Liability of Individuals and Income tax returns

- ❖ (Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes- Carry forward and set off of losses – Clubbing of income
- ❖ Computation of total taxable income and tax liability of an individual.
- ❖ Various Income Tax Return Forms and their applicability - Due dates for filing Income Tax Returns – Payment of advance tax and self assessments tax - E-filing of Income Tax Returns - E-assessment of Income Tax Returns - Faceless assessment

Reference Books:

- ❖ B. S. Raman: Income Tax
- ❖ B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- ❖ Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- ❖ Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- ❖ Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- ❖ Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
- ❖ Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.
- ❖ Gaur & Narang: Income Tax.

CORPORATE ACCOUNTING - I			
23UBHC54			
SEMESTER : V	CORE: 12	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To understand about the pro-rata allotment
- ❖ To know the provisions of Companies Act under Redemption of Preference shares and debentures
- ❖ To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
- ❖ To examine the factors affecting goodwill of a company
- ❖ To identify the Significance of Inflation accounting

Unit I: Issue of Shares (13 Hours)

- ❖ Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

Unit II: Redemption of Preference Shares & Debentures (15 Hours)

- ❖ Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

Unit III: Final Accounts (CASE STUDY) (17 Hours)

- ❖ Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

Unit IV: Valuation of Goodwill & Shares (15 Hours)

- ❖ Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Profit Prior to Incorporation.

Unit V: Double accounting System (15 Hours)

- ❖ Accounting for Price level changes; Double accounting System and Electricity accounting

Course Outcomes

- ❖ To understand the provisions for underwriting commission
- ❖ To examine the provisions of issue and redemption of debentures
- ❖ To illustrate part I and part II forms
- ❖ To value shares and goodwill
- ❖ To examine the provision of double accounting system and inflation accounting.

Textbooks

- ❖ S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- ❖ R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- ❖ B.Raman, Corporate Accounting, Taxmann, New Delhi.
- ❖ Shukla, Grewal and Gupta- Advanced Accounts Vol II, S.Chand, New Delhi.

Reference Books

- ❖ T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
- ❖ D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi

- ❖ Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh

Web Resources

- ❖ <https://www.tickertape.in/blog/issue-of-shares/>
- ❖ <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts- rules / ebooks / accounting - standards.html>

INTERNSHIP			
23UBHI51			
SEMESTER : V	INTERNSHIP:4	HOURS: -	CREDITS: 3

HUMAN RESOURCE MANAGEMENT			
23UBHE51			
SEMESTER : V	ELECTIVE: 5	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To understand aspects relating to Human resource management
- ❖ To know strategies relating to Human Resource management
- ❖ To learn about training and development
- ❖ To learn about performance appraisal
- ❖ To assimilate knowledge on employee welfare.

Unit I: Introduction to HRM (12 Hours)

- ❖ Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

Unit II: Strategic HRM (12 Hours)

- ❖ Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

Unit III: Industrial Relations (12 Hours)

- ❖ Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

Unit IV: Organisational Development and Collective Bargaining (12 Hours)

- ❖ Organisation Climate – Organization Change – Organisational Development:

Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining

Unit V: Employee welfare (12 Hours)

- ❖ Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.

Course Outcomes

- ❖ Remember and recall concepts of Human resource management
- ❖ Choose appropriate strategies for human resource management
- ❖ Compare and contrast various industrial relations policy.
- ❖ Determine appropriate organisation culture.
- ❖ Formulate strategies for employee welfare.

Text books

- ❖ K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
- ❖ George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.

Reference Books

- ❖ Gary Dessler. A Framework for Human Resource Management. Pearson Education.
- ❖ DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
- ❖ Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.

Web Resources

- ❖ <https://hr.university/shrm/strategic-human-resource-management/>
- ❖ <https://www.investopedia.com/terms/c/collective-bargaining.asp>
- ❖ <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
23UBHE52			
SEMESTER : V	ELECTIVE: 6	HOURS: 4	CREDITS: 3

Learning Objectives

- ❖ To know Concept of investment and financial markets
- ❖ To have an understanding on the fundamental analysis, economic analysis and industry analysis
- ❖ To understand the company analysis and applied valuation techniques
- ❖ To gain knowledge on the CAPM
- ❖ To familiarize with the portfolio management framework and portfolio models

Unit I: (9 Hours)

- ❖ Concept of Investment, Investment Objectives and Constraints, Investment Classification. Financial Markets & Instruments, their role & classification. Regulation of Securities Markets, Primary & Secondary Markets, Trading, Clearing and Settlement procedures, Market Indices

Unit II: (9 Hours)

- ❖ Fundamental Analysis I Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle

Unit III: (9 Hours)

- ❖ Fundamental Analysis II Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators

Unit IV: (9 Hours)

- ❖ Introduction to portfolio management, Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model

Unit V: (9 Hours)

- ❖ Portfolio management framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz’s Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio-evaluation measures – Sharpe’s Performance Index – Treynor’s Performance Index – Jensen’s Performance Index.

Course Outcomes

- ❖ Students will be able to remember and understand the concept of Investment and financial markets
- ❖ Students will be able to understand the fundamental analysis, economic analysis and industry analysis
- ❖ Students will be able to extend their learning on the company analysis and applied valuation techniques
- ❖ Students will be able to analysis the risk and return of the company by using the CAPM
- ❖ Students will be able to evaluate the various model under portfolio framework.

Textbooks

- ❖ Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8th Edition, First Indian Reprint
- ❖ Ranganatham and Madhumathi (2005); “Investment Analysis and Portfolio

Management”, Pearson Education, First Edition

- ❖ Fischer, E Donald and Jordan, J Ronald (2005); “Security Analysis and Portfolio Management”, Prentice Hall of India Private Ltd., 6th Edition
- ❖ Bodie, Kane, Marcus and Mohanty (2009); “Investments”, Tata-McGraw Hill Publishing Company Limited, 8th Edition.

Reference Books

- ❖ PunithavathyPandian, (2007); “Security Analysis and Portfolio Management”, Vikas Publishing House Private Limited, Fifth Reprint Edition.
- ❖ Chandra, Prasanna (2008), “Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Limited, 3rd Edition.

Web Resources

- ❖ <https://old.amu.ac.in/emp/studym/99993840.pdf>
- ❖ https://www.acecollege.in/CITS_Upload/Downloads/Books/1078_File.pdf
- ❖ https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf

THIRD YEAR – SEMESTER – VI

PERFORMANCE MANAGEMENT			
23UBHC61			
SEMESTER : VI	CORE: 13	HOURS: 6	CREDITS: 4

Course Description:

The aim of the syllabus is to provide the means through which better results can be obtained from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.

Course Outcomes:

CO 1	This paper underpins the knowledge and skills in the area of management accounting techniques.
CO 2	Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools.
CO 3	The aim is to set out performance measurement both financially and non-financially in the context of business objectives.
CO 4	Application of risk scenarios in pricing decisions impacting the business performance.
CO 5	Students will understand the technology and employability as the need for the hour relevant with performance management

Learning Outcomes:

LO1	Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organization
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LO2	Understand budgeting, standard costing and variance analysis towards better management and analysis.
LO3	Understand & apply decision making techniques in the context of resource optimization, risk mitigation, promote efficiency.
LO4	To understand the divisional performance, transfer pricing and behavioral considerations in performance management
LO5	Understand technological advancements and employability requirements.

Unit 1: Information system, data analytics and specialist cost and management accounting techniques

- ❖ Sources of information, Information systems
- ❖ Transaction Processing System, Management Information System, Executive Information System, Expert System.
- ❖ Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management
- ❖ Challenges and risks of implementing and using big data and data analytics in an organization
- ❖ Activity-based-costing – cost drivers, calculation of costs per driver & per unit
- ❖ Target costing – derive a target cost in manufacturing & service industry
- ❖ Life cycle costing – costs involved at different stages of life cycle
- ❖ Throughput accounting – theory of constraints – Throughput Accounting Ratio (TPAR) – application in a multi-product entity;
- ❖ Environmental accounting – management of environmental costs – accounting for environment costs

Unit 2: Advanced budgetary control and standard costing

- ❖ Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets
- ❖ Quantitative analysis using high-low method
- ❖ Applying learning curve model
- ❖ Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances
- ❖ Performance analysis with variances – assigning the variances to the managers

Unit 3: Pricing and decision-making techniques

- ❖ Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs
- ❖ Cost-volume-profit (CVP) relationship – Break-even point and margin of safety – estimation of target profit in single & multi-product scenario
- ❖ Resource optimization in light of limiting factors – single or multiple factors
- ❖ Make or buy decisions.
- ❖ Factors affecting pricing of product or services
- ❖ Price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation
- ❖ Pricing strategies such as skimming, penetration, differential, cost-plus pricing

Unit 4: Performance analysis and divisional performance

- ❖ Understand & apply financial & non-financial performance indicators (KPIs)
- ❖ Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement
- ❖ Using Value-for-money approach for not-for-profit organizations
- ❖ Economy, efficiency & effectiveness approach

- ❖ Mechanism for evaluating the performance of a business division and the divisional managers tools such as Return on Investment (ROI), Residual Income (RI)
- ❖ Impact of transfer pricing on divisional performance – methods of setting transfer prices

Unit 5: Risk analysis in business decisions, behavioral considerations and Employability and technology

- ❖ Understand the risk & uncertainty in short term and their impact on business decisions
- ❖ Apply techniques of Maximax, maximin and minimax regret
- ❖ Use of expected value technique
- ❖ Decision tree
- ❖ Value of perfect & imperfect information
- ❖ Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact
- ❖ Illustrate how behavioral aspects affect the performance of an organization
- ❖ External considerations and the impact on performance.

Reference Books:

- ❖ ACCA Study Material 2022-23 by Kaplan
- ❖ Performance Management - Dr. C. Appa Rao
- ❖ Performance Management - SoumendraNarain Bagchi
- ❖ Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed
- ❖ Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain
- ❖ Cost and Management Accounting; Kalyani Publishers

GOODS & SERVICES TAX			
23UBHC62			
SEMESTER : VI	CORE: 14	HOURS: 6	CREDITS: 4

Course Description:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and significant provisions of the customs law. The basic objective is to equip students with the principles and provisions of Goods and Services Tax (GST). The students should understand the person liable to register under the Act and also help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit. This course will enable the students to effectively plan tax for their clients along with tax management, payment of tax and filing of tax returns.

Course Outcome:

CO 1	Introduce the constitutional and structural changes in Indirect taxation post GST Implementation.
CO 2	Familiarize students on time of supply and compliance aspects of GST registration
CO3	Explain levy and collection of GST with special emphasis on ITC.
CO4	Introduce the basics of custom laws and procedures in India
CO5	Prepare and file GST returns and understand the offences and penalties under the GST Act.

Learning Outcome:

LO1	Acquire knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST
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LO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.
LO3	Analyze the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST
LO4	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit
LO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.

Unit 1: Introduction to Goods And Services Tax (GST)

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST Administration – Levy and Exemptions: Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Exempt 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.

Module 2: Time and Value of Supply and Registration of GST

- ❖ Time of supply of goods, Time & Place of Supply of Services, Change in Rate of Tax in Respect of Supply of Goods or Services, Value of Taxable

Supply, Registration under GST: Procedure for Registration, Persons Liable for Registration, 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

- ❖ **Procedure Relating to Levy: (CGST & SGST):** Scope of Supply, Tax Liability on Mixed and Composite Supply, Time of Supply of Goods and Services, Value of Taxable Supply. Computation of Taxable Value and Tax Liability, Compensation/ Composition, Reverse Charge Mechanism
- ❖ **Procedure Relating to Levy: (IGST):** Inter-State Supply, Intra-State Supply, Zero Rates Supply, Value of Taxable Supply – Computation of Taxable Value and Tax Liability.
- ❖ **Input tax Credit:** Eligibility, Apportionment, Inputs on Capital Goods, Distribution of Credit by Input Service Distributor (ISD) – Transfer of Input Tax Credit - Simple Problems on Utilization of Input Tax Credit.

Unit 3: Payment of taxes and Returns

- ❖ Payment of tax, interest, penalty, and other amounts - Interest on delayed payment of tax – Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery.
- ❖ Filing GSTR - First Return - Claim of input tax credit and provisional acceptance - Matching, reversal and reclaim of input tax credit - Matching, reversal and re-claim of reduction in output tax liability - Final return – Late Fees - Scrutiny of returns

Unit 4: Offences and Penalties

- ❖ Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment

of Non-Filers of Returns, Assessment of Unregistered Persons, Summary Assessment in Certain Special Cases Furnishing Details of Outward Supplies, Furnishing Details of Inward Supplies Returns, First Return, Claim of Input Tax Credit and Provisional Acceptance Thereof, Matching, Reversal and Reclaim of Input Tax Credit, Matching, Reversal and Reclaim of Reduction in Output Tax Liability, Final return – Late Fees - Scrutiny of returns

Unit 5 - Customs Law

- ❖ Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage - Project Import and Re-imports - Penalties and Offences - Anti- Dumping Duty – Valuation under Customs Law, Application of Cost Accounting Principles in Assessment, Impact of Tax on GATT, WTO, Anti-Dumping Processing

Books for Reference:

- ❖ Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
- ❖ All About GST: V.S Datey - Taxman's.
- ❖ Guide to GST: CA. Rajat Mohan,
- ❖ Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
- ❖ Goods & Services Tax – CA. Rajat Mohan,
- ❖ Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
- ❖ GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM.

PROJECT WITH VIVA VOCE

23UBHC63

SEMESTER : VI

CORE: 15

HOURS: 6

CREDITS: 4

INTERNSHIP**23UBHI61****SEMESTER : VI****INTERNSHIP: 5****HOURS: -****CREDIT: 1**

CORPORATE ACCOUNTING - II			
23UBHE61			
SEMESTER : VI	ELECTIVE: 7	HOURS: 5	CREDITS: 4

Learning Objectives

- ❖ To know the types of Amalgamation, Internal and external Reconstruction
- ❖ To know Final statements of banking companies
- ❖ To understand the accounting treatment of Insurance company accounts
- ❖ To understand the procedure for preparation of consolidated Balance sheet
- ❖ To have an insight on modes of winding up of a company

Unit I: Amalgamation, Internal & External Reconstruction (15 Hours)

- ❖ Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).
- ❖ Internal & External Reconstruction
- ❖ Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

Unit II: Accounting of Banking Companies (15 Hours)

- ❖ Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

Unit III: Insurance Company Accounts (15 Hours)

- ❖ Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

Unit IV: Consolidated Financial Statements (15 Hours)

- ❖ Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

Unit V: Liquidation of Companies (15 Hours)

- ❖ Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

Course Outcomes

- ❖ Understand the accounting treatment of amalgamation, absorption and external reconstruction
- ❖ Apply and alter the share capital and internal reconstruction
- ❖ Do the accounting procedure of non-performing assets
- ❖ Give the consolidated accounts of holding companies
- ❖ Prepare liquidator's final statements

Text books

- ❖ S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
- ❖ Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
- ❖ T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books

- ❖ B.Raman, Corporate Accounting, Taxmann, New Delhi
- ❖ M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
- ❖ Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
- ❖ Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.

Web Resources

- ❖ <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
- ❖ <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- ❖ <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

FINANCIAL SERVICES			
23UBHE62			
SEMESTER : VI	ELECTIVE: 8	HOURS: 5	CREDITS: 3

Learning Objectives

- ❖ To impart knowledge on the role and function of the Indian financial system.
- ❖ To enrich their knowledge on key areas relating to management of financial products and services
- ❖ To familiarize students about Venture Capital, Leasing.
- ❖ To make them understand the Credit Rating system.
- ❖ To provide insights into mutual funds and the operation of NSDL and CSDL.

Unit I: Introduction to Financial System (15 Hours)

- ❖ Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

Unit II: Introduction to Financial Services (15 Hours)

- ❖ Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit III: Venture Capital and Leasing (15 Hours)

- ❖ Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

Unit IV: Credit Rating (15 Hours)

- ❖ Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

Unit V: Mutual Funds (15 Hours)

- ❖ Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

Course Outcomes

- ❖ Summarise the role and function of the financial system
- ❖ Gain practical knowledge on key areas relating to management of financial products and services
- ❖ Familiarize students about Venture Capital, Leasing.
- ❖ Infer the importance of the Credit Rating system.
- ❖ Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

Text books

- ❖ Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
- ❖ C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
- ❖ M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.

Reference Books

- ❖ Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
- ❖ Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
- ❖ E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
- ❖ B. Santhanam, Financial Services, Margham Publications, Chennai.

Web Resources

- ❖ <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
- ❖ <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
- ❖ <https://scripbox.com/mf/what-is-mutual-fund/>