



**KRISHNA UNIVERSITY::MACHILIPATNAM**  
**COURSE STRUCTURE FOR MASTER OF COMMERCE (M.Com)**  
**UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**  
**W.E.F 2022-23 (R-22 Regulations)**

**I SEMESTER**

Course Code	Course Name	Teaching Hours/ week			CORE / IDC/DSE/ SEC/OEC/ MOOCS	Internal Marks	External Marks	No. of Credits
		Lecture	Practical	Tutorial				
PG101	MANAGEMENT THEORY & ORGANISATION BEHAVIOR	4	0	0	Core	30	70	4
PG102	MANAGERIAL ECONOMICS	4	0	0	Core	30	70	4
PG103	BUSINESS STATISTICS	4	0	0	Core	30	70	4
PG104	FINANCIAL ACCOUNTING & REPORTING	4	0	0	Core	30	70	4
PG105	PERSONALITY DEVELOPMENT THROUGH LIFE ENLIGHTENMENT SKILLS	3	1	0	Core	30	70	3
LAB101	COMPUTER ACCOUNTING	0	6	0	Core	30	70	3
<b>TOTAL FOR FIRST SEMESTER</b>						<b>180</b>	<b>420</b>	<b>22</b>

**II SEMESTER**

Course Code	Course Name	Teaching Hours/ week			CORE / IDC/DSE/ SEC/OEC /MOOCS	Internal Marks	External Marks	No. of Credits
		Lecture	Practical	Tutorial				
PG201	INTERNATIONAL BUSINESS	4	0	0	Core	30	70	4
PG202	MANAGEMENT & COST ACCOUNTING	4	0	0	Core	30	70	4
PG203	ENTREPRENEURSHIP & DEVELOPMENT	4	0	0	Core	30	70	4
PG204 <b>COMPULSORY</b>	RESEARCH METHODOLOGY & IPR	3	1	0	SEC	30	70	3
<b>DOMAIN SPECIFIC ELECTIVE COURSES (CHOOSE ANY ONE)</b>								
DSE201	CORPORATE ACCOUNTING	4	0	0	DSE	30	70	4
DSE202	CORPORATE TAXATION & PLANNING	4	0	0	DSE	30	70	4
DSE203	BANK MANAGEMENT	4	0	0	DSE	30	70	4
<b>LAB PRACTICALS</b>								
LAB201	DATA ANALYSIS USING EXCEL & SPSS	0	6	0	Core	30	70	3
<b>TOTAL FOR SECOND SEMESTER</b>						<b>180</b>	<b>420</b>	<b>22</b>

At the end of 2<sup>nd</sup> semester, every student must undergo summer Internship/ Apprenticeship/Project work/Industrial Training/Research based Project work for Six weeks and must prepare a report concerned as per approved project guidelines and submit the same to the University 14 days before the commencement of third semester end examinations.

### III SEMESTER

Course Code	Course Name	Teaching Hours/ week			CORE / IDC/DSE/ SEC/OEC/ MOOCS	Internal Marks	External Marks	No. of Credits
		Lecture	Practical	Tutorial				
PG301	CORPORATE LEGAL FRAMEWORK	4	0	0	Core	30	70	4
<b>DOMAIN SPECIFIC ELECTIVE COURSES (CHOOSE ANY THREE)</b>								
DSE301	INDIAN & INTERNATIONAL ACCOUNTING STANDARDS	4	0	0	DSE	30	70	4
DSE302	ADVANCED CORPORATE AUDIITING	4	0	0	DSE	30	70	4
DSE303	FINANCIAL INSTITUTIONS & MARKETS	4	0	0	DSE	30	70	4
DSE304	SECURITY ANALYSIS &PORTFOLIO MANAGEMENT	4	0	0	DSE	30	70	4
DSE305	FUND MANAGEMENT IN BANKING AND INSURANCE MANAGEMENT	4	0	0	DSE	30	70	4
DSE306	RISK & INSURANCE MANAGEMENT	4	0	0	DSE	30	70	4
<b>LAB PRACTICALS</b>								
LAB301	CORPORATE COMMUNICATION SKILLS	0	6	0	Core	30	70	3
<b>OPEN ELECTIVE (INTER DISCIPLINARY/MULTIDISCIPLINARY) (CHOOSE ANY ONE)</b>								
<b>COURSES</b>								
OEC301	PERSONAL FINANCE	4	0	0	OEC	30	70	3
OEC302	BUSINESS COMMUNICATION	4	0	0	OEC	30	70	3
OEC303	FOREIGN EXCHANGE MANAGEMENT	4	0	0	OEC	30	70	3
OEC304	ENVIRONEMNTAL MANAGEMENT ACCOUNTING	4	0	0	OEC	30	70	3
OEC305	EXPORT – IMPORT PROCEDURES & DOCUMENTATION	4	0	0	OEC	30	70	3
<b>TOTAL FOR III SEMESTER</b>						<b>210</b>	<b>490</b>	<b>22</b>

### IV SEMESTER

Course Code	Course Name	Teaching Hours/ week			CORE / IDC/DSE/ SEC/OEC / MOOCS	Internal Marks	External Marks	No. of Credits
		Lecture	Practical	Tutorial				
PG401	STRATEGIC MANAGEMENT	4	0	0	Core	3 0	70	4
<b>DOMAIN SPECIFIC ELECTIVE COURSES (CHOOSE ANY THREE)</b>								
DSE401	ADVANCED COST ACCOUNTING & CONTROL	4	0	0	DSE	30	70	4

DSE402	FORENSIC ACCOUNTING & FRAUD EXAMINATION	4	0	0	DSE	30	70	4
DSE403	INTERNATIONAL FINANCIAL MANAGEMENT	4	0	0	DSE	30	70	4
DSE404	FINANCIAL DERIVATIVES MANAGEEMNT	4	0	0	DSE	30	70	4
DSE405	ACTURIAL MANAGEMENT/ PRACTICES	4	0	0	DSE	30	70	4
DSE406	CUSTOMS DUTY & GST	4	0	0	DSE	30	70	4
<b>LAB PRACTICALS</b>								
LAB401	COMPUTERISED TAXATION & RETURN FILING	0	6	0	Core	30	70	3
<b>ENTREPRENURAL &amp; INNOVATION/IT SKILL RELATED TO DOMAIN SPECIFIC ELECTIVE COURSES (CHOOSE ANY ONE)</b>								
SEC401	INVOATIONS INBANKING & TECHNOLOGY	4	0	0	SEC	30	70	3
SEC402	NETWROK INFRASTRUCTUR E & PAYMENT SYSTEM	4	0	0	SEC	30	70	3
SEC403	FIANCIAL MODELING USING EXCEL	4	0	0	SEC	30	70	3
<b>* CHOOSE MOOCs FROM SWAYAM/NPTEL SOURCES</b>								
MOOCS								4
<b>PROJECT WORK EVALUATION AND VIVA-VOCE</b>							100	4
<b>TOTAL FOR IV SEMESTER</b>						<b>180</b>	<b>520</b>	<b>30</b>

**Note:** Students may be allowed to register and appear for MOOCS from the third semester itself. However, students are to complete the MOOCS successfully and submit pass certificate of the same to the University through the Principal of the College concerned for approval and endorsement of the same on Grade cards and PCs and ODs as per the regulations of the University.

## COM 101: MANAGEMENT THEORY & ORGANISATION BEHAVIOUR

Course Name	MANAGEMENT THEORY & ORGANISATION BEHAVIOUR	L	T	P	C	IM	EM	TM
Course Code	22COM101	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

### Course Description and Purpose:

Management theory & organization behavior is a course that helps organizations to focus, communicate, and evolve. This course covers a wide breadth of theories and applications dealing with such topics as perception, motivation, decision making, team dynamics, negotiation, conflict management, leadership, and organizational culture. This course provides a comprehensive analysis of individual and group behavior in organizations. The purpose of the course is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life by exploring factors shaping individual, group, organizational and cultural dynamics, as they pertain to administration and management in organizations. The ability to act with skill and creativity in organizations begins with the development of multiple perspectives on organizations.

### Course Objectives:

- ✓ To enable students to have a basic perspective of management theories and practices in business organisations;
- ✓ To study other functional areas of management and to provide the students with the conceptual framework and the theories underlying organizational behaviour;
- ✓ To help students understand organizational behavior and management practices by examining psychological principles; and
- ✓ To understand the human interactions in an organization, find what is driving it and influence it for getting better results in attaining business goals.

### Course Learning Outcomes:

**At the end of this course the students should be able to:**

- Explain the importance & role of management in the business organizations;
- Evaluate the different aspects related to decision making and controlling process;
- Identifying various leadership styles and their suitability to the situation.
- Apply organizational behaviour theories and concepts to individual work experiences;
- Know how to work more effectively in a team environment;
- Understand the influence of organizational culture on individual and group behaviour;
- Understand how various elements help in shape organisational culture;
- Compare and contrast theories of organizational behaviour; and
- Analyze management issues as related to organizational behaviour.

### Course Content:

#### UNIT -I (12 Hours)

Introduction to Management: Concept, Definition and Nature of Management – Evolution of Management thought – Purpose, Functions, Principles, and Levels of Management – Types and Roles of

Managers (Mintzberg), and skills for Managers (Katz) – Management and Environment– Social and Ethical Responsibilities of Managers – Recent Trends in Management Practices in the wake of Globalization.

### **UNIT -II (10 Hours)**

Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Rationality in Decision; Decision Tree Analysis - Management By Objectives – Organizing: Process - Formal and Informal Organizations – Departmentation - Span of Control – Delegation Vs Decentralization – Staffing.

### **UNIT -III (10 Hours)**

Leading – concept, scope, significance - Motivation: Significance, Process -Theories of Maslow, Herzberg, McClelland, Porter and Lawler - Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership – Effective Communication and its types, Advantages and Limitations– Controlling: Basis -Control Process, Pre-Requisites, and Requirements of adequate Control - Techniques of control.

### **UNIT -IV (10 Hours)**

Organizational Behavior – Importance - Historical Background - Fundamental Concepts of OB - Different models of OB – Understanding Individual Behavior – Perception- Concept– Process-Learning- Concept – Theories of Learning - Personality – Concept, Types – PersonalityTheories - Attitudes- Johari Window 2X2 matrix, Transactional Analysis.

### **UNIT -V (10 Hours)**

Group Dynamics – Concept, Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Organizational Conflict, Resolution of Conflicts; Culture and Determinants of Organizational Culture; Organizational Change, Concept, Need for Change, Resistance to Change; Theories of Planned Change; Organizational Development-Concept of OD, Organizational Diagnosis, OD Interventions.

### **Practical Components:**

- ❖ Students should identify and submit brief note on different management principles, theories, models and practices adopted and implemented in local/regional business organisations
- ❖ Students are to form in groups (a group consists of 4-6 students) to identify and write a brief note on various leadership styles that students have come across in local business, government and non-government organisations.
- ❖ Students should identify different types of personality to know their own personality. Students are to describe the characteristics of their personalities and submit the same for assessment.
- ❖ Students are required to identify different types of communication practiced in modern business organisations and give any five examples of each.
- ❖ Students are expected to explore the reasons and causes of resistance to change in business organisations.

- ❖ Students are required to identify organizational structures of any five local companies and classifying them into different types of organizations and justifying why such structures are chosen by those organizations.
- ❖ Students are required to identifying any five organizations and group them into different types of organizations based on Management at work place.
- ❖ Students are required to study and examine local organizational group dynamics of any three companies and identify the best method of managing group dynamics.
- ❖ Students are required to study any three companies following OD interventions and Identify effective technique.

**Note: Faculty can either identify the organizations/ leaders/jobs or students can be allowed to choose the same.**

**REFERENCE Text BOOKS:**

1. Heinz Wehrich, Harold Kontz, Management: A Global Perspective, 10/e TMH
2. Stoner, Freeman and Gilbert, Jr. Management, Pearson Education, New Delhi.
3. Clegg, S., Kornberger, M., and Pitsis, T., Managing and organisations: An introduction to Theory and practice, Sage, London, 2011.
4. Ricky Griffin, Gregory Moorhead, Organizational Behavior: Managing People and Organizations, Cengage Learning, 2009.
5. Graeme Martin, Managing People and Organizations in Changing Contexts, Routledge, 2006.
6. Knights, D. & Willmott, H. Introducing organizational behavior and management, Thompson, London, 2006.
7. Luthans. F. Organizational Behaviour, TMH.
8. Robbins, Management, 7/e, Pearson Education.
9. John F. Wilson, The Making of Modern Management, Oxford University Press.

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**COM 102: MANAGERIAL ECONOMICS**

<b>Course Name</b>	<b>MANAGERIAL ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>IM</b>	<b>EM</b>	<b>TM</b>
<b>Course Code</b>	<b>22COM102</b>	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**Course Description and Purpose:**

Managerial economics is a stream of management studies that emphasizes primarily solving business problems and decision-making by applying the theories and principles of microeconomics and macroeconomics. It is a specialized stream dealing with an organization's internal issues by using various economic theories. This course is aimed to equip students with the necessary theory and techniques and the ability to apply them in order to inform and enhance managerial decision making. This course covers concepts such as goals of the firm, optimization techniques, demand theory and estimation, forecasting and measurement, theory of production and estimation, cost theory and estimation, pricing and output determination under different market structures, game theory, and pricing in practice and business cycles.

## **Course Objectives:**

The basic objective of the course is to equip students with skill sets in applying an analytical approach to the study of how individuals and business units deal with the fundamental problems of scarce resources, understanding of the nature of prices and of markets, role of information and interventions, and business cycles.

### **The Course will introduce the students to**

- ✓ Use economic tools to explain the optimal allocation of resources within the firm.
- ✓ Use the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
- ✓ Analyze economic problems of business and suggest solutions and help the managers in decision-making.

## **Course Learning Outcomes:**

### **At the end of this course the students should be able to:**

- Develop an understanding of the applications of managerial economics.
- Develop an understanding of theories and principles in microeconomics including price theory, firm theory, and market structure.
- Describe how changes in demand and supply affect markets
- Distinguish between the different market structures and pricing practices available to and used by firms.
- Explain relationships between production and costs
- Apply the knowledge of the mechanics of supply and demand to explain working of Markets
- Develop analytical skills related to economic theories in business contexts.

## **Course Content:**

### **UNIT -I (12 Hours)**

Business Economics: Definition, Nature, Scope – Functions and Responsibilities of a Business Economist – Law of Demand and its exceptions – Elasticity of Demand – Market Demand Equation – Types of Elasticity of Demand and their Managerial Uses in Business – Demand Forecasting – Methods of Forecasting for Existing and New Product.

### **UNIT -II (10 Hours)**

Production Analysis & Firm Theory: Economic Theory of Firm – Theories of firm-Baumol's Model and Agency Theory – Production Function – Law of Variable Proportions & ISO-Quants & ISO Costs – Least Cost Factor Combination – Returns to Scale – Economies and Diseconomies of Scale.

### **UNIT -III (10 Hours)**

Cost, Profit & Market Structures: Cost Concepts – Short-run and Long-run Cost Curves – Determinants of Short-Term & Long Term Profits, Measurement of Profit – Profit Maximization vs. Wealth Maximization – Demand and Supply: Market Equilibrium – Market Structures – Concept of Price – Pricing and Output Determination under Perfect Competition, Monopolistic Competition and Monopoly.

### **UNIT -IV (10 Hours)**

Indian Economic Environment: Overview of Indian Economy – Recent changes in Indian Economy – Macro Economic Aggregates and Concepts - National Income - GDP, GNP, NNP, WPI, CPI – Types of

**UNIT -IV (10 Hours)**

Trade Cycles: Phases, Theories, and Corrective Measures – Behavioral and Technical Function: Aggregative Demand and Supply, Consumption Function, and Investment Function – Keynesian Theory (overview).

**PRACTICAL COMPONENTS:**

- Students are asked to study demand elasticity for any product (preferably FMCGs) when there is a price increase or price decrease.
- Demand forecasting – Mini project may be given to students to assess the demand for a product or a service using any method.
- Students are asked to conduct an in-depth study of economic indicators on the growth rate.
- Students are asked to conduct analysis of recent budget, fiscal discipline and disinvestment proposals of the GOI.
- Students to act as decision-makers in an economy comprising two goods and three factors, and each is asked to maximize the value of marginal production by allocating his/her labor force between the two sectors.

**II. Conduct following exercise in the class work:**

**How will each of the following changes in demand and supply affect equilibrium price and equilibrium price and equilibrium quantity in a competitive market; that is, do price and quantity rise, fall or remain unchanged or are the answers indeterminate because they depend on the magnitude of the shift.**

**Use supply and demand diagrams to verify your answers.**

- a. Supply increases and Demand is constant
- b. Demand increases and Supply is constant
- c. Supply increases and Demand is constant
- d. Demand increases and Supply increases
- e. Demand increases and Supply is constant
- f. Supply increases and Demand increases
- g. Demand increase and Supply decreases
- h. Demand decreases and Supply decreases

**REFERENCE TEXT BOOKS:**

1. Joel Dean, *Managerial Economics*, Prentice Hall.
2. Mote & Paul, *Managerial Economics*, Tata McGraw Hill.
3. Gupta, *Managerial Economics*, Tata McGraw Hill.
4. Gupta, *Macro Economics, Theory & Applications*, Tata McGraw Hill.
5. Mehta P.L, *Managerial Economics – Text and Cases*, S.Chand & Co.
6. Peterson & Lewin, *Managerial Economics*, Prentice Hall of India.
7. Person H. Craig, Lewis W. Ch and Jain Sudhir K, *Managerial Economics*, Pearson Education.

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## COM 103: BUSINESS STATISTICS

Course Name	BUSINESS STATISTICS	L	T	P	C	IM	EM	TM
Course Code	22COM103	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

### Course Description and Purpose:

Quantitative tools and methods are a necessary skill for a modern business manager and an entrepreneur. The current business environment requires the ability to analyze and summarize data, and use statistical analysis for decision-making and problem solving. This course presents basic quantitative methods; the main goal is to provide a basic foundation of statistical methods to students with different education backgrounds and work experiences. In this course students learn statistical techniques for further study in business, economics, and finance. The course covers descriptive statistics, probability, discrete and continuous random variables, estimation, hypothesis testing, Chi-square, correlation, regression analysis and time series analysis including the interpretation of the relevance of statistical findings for business problem solving and decision making.

### Course Objectives:

The Course will introduce the students to

- ✓ To demonstrate the use of statistics, probability, and statistical models to support decision making in business
- ✓ Create tables and graphs to format, organize, and interpret data; summarize and present data
- ✓ Calculate and analyze numerical descriptive measures for a given data set
- ✓ Apply concepts of sample space and probability to solving problems
- ✓ Calculate measures of central tendency and variation;
- ✓ Calculate the probability that an event will occur
- ✓ Identify methods of obtaining data and identify the advantages and disadvantages of each as applied to solving problems
- ✓ Calculate the mean and variance of a discrete distribution
- ✓ Calculate probabilities using normal and t-distributions
- ✓ Distinguish between sample and population distributions;
- ✓ Identify the basic concepts of hypothesis testing; distinguish between Type I and Type II errors;
- ✓ Conduct hypothesis testing for population mean
- ✓ Apply linear regression analysis for estimation and inference; interpret resulting data

### Course Learning Outcomes:

At the end of this course the students should be able to:

- Describe data with graphical, tabular, and quantitative summaries.
- Use probability models for business applications and analyze environments with uncertainty.
- Estimate and infer some characteristics of a population by analyzing a sample.
- Apply probability techniques, Chi-square t-test, Correlation and Regression, Times series analysis to various business situations and managerial decision making.
- Think critically about quantitative information.

## **Course Content:**

### **UNIT I (12 Hours)**

#### **Data and Presentation of Data**

Introduction: Introduction to statistics, Meaning and scope, Limitation of Statistics, Data, Types of data, Methods of data collection, Presentation of data, Tabulation, Frequency Distribution, Graphical Representation.

### **UNIT II (10 Hours)**

#### **PROBABILITY AND RANDOM VARIABLES**

Probability – The Axioms of Probability – Conditional Probability – Baye’s Theorem – Discrete and Continuous Random Variables – Binomial, Poisson, and Normal distributions.

### **UNIT III (10 Hours)**

#### **Descriptive Statistics**

Measure of Central Tendency: Mean, Median, Quartiles, Deciles, Percentiles, Mode, Merits and Demerit of all the averages (Theory & Problems).

Measure of Variations: Introduction, Range, Mean Deviation, Quartile Deviation, Variance, Standard Deviation, Coefficient of variation, Skewness and kurtosis and Merits and Demerit of all the Variations (Theory & Problems).

### **UNIT IV (10 Hours)**

#### **Sampling Theory & Hypothesis Testing**

Sample Theories in Statistics - Sampling Methods and Types - Hypothesis Formulation & Testing Procedures – Types of Errors and Remedial Measures - Statistical Significance & Inference

### **UNIT V (10 Hours)**

Inferential Statistics: Concept and Meaning, Uses and Applications of Z-test, Chi-Square Tests – Correlation Analysis: Concept and Types of Correlation, Measure of Correlation - Regression Analysis: Concept, Line of Regression X on Y, Line of Regression Y on X, Relation between Correlation and Regression - Time series analysis: Components of a Time Series and Their Measurements and Uses.

#### **Practical Components:**

- **Students should identify different types of data sets used in business organisations and describe the presentation of data in different forms.**
- Students are asked to explain how they are applying probability techniques in their day to day life.
- Students are required to describe and illustrate situations where to apply mean, median, mode, standard deviation and range in addressing issues in business organisations.
- Students are expected to identify the problem and formulate hypotheses and write testing procedure for the same.
- Students are required to prepare data sets for preparing forecast using time series analysis.
- Students are required to solve practical problems using Z-test, Correlation and Regression analysis.

#### **REFERENCE TEXT BOOKS:**

1. Gupta, S.P., Statistical Methods, Sultan Chand & Sons
2. Anderson, Sweeney and Williams, Statistics for Business and Economics, Cengage Learning.

3. Ken Black, Business Statistics, Wiley.
4. Levin, Richard I and David S Rubin, Statistics for Management, Prentice Hall, Delhi.
5. Aczel and Sounderpandian, Complete Business Statistics, Tata McGraw Hill, New Delhi.
6. Hooda, R.P., Statistics for Business and Economics McMillan, New Delhi.
7. Heinz, Kohler, Statistics for Business & Economics, Harper Collins, New York.
8. Lawrence B. Morse, Statistics for Business & Economics, Harper Collins, NY

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**COM 104: FINANCIAL ACCOUNTING & REPORTING**

Course Name	FINANCIAL ACCOUNTING & REPORTING	L	T	P	C	IM	EM	TM
Course Code	20COM 104	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**Course Description and Purpose:**

Financial accounting and reporting course provides an understanding of financial accounting and reporting fundamentals for prospective consumers of corporate financial information, such as managers, stockholders, financial analysts, and creditors. This course focuses on understanding how economic events like financing transactions and operating activities are recorded in the three main financial statements (i.e., the income statement, balance sheet, and statement of cash flows/funds flow). Along the way, students will develop the technical skills needed to analyze corporate financial statements and disclosures for use in financial analysis, and to interpret how accounting standards and managerial incentives affect the financial reporting process. This course is well recommended for students who want a more in-depth overview of the financial accounting and reporting required for understanding firm performance and potential future risks through analysis of reported financial information, such as students intending to go into financial analysis and Financial Manager, security analyst, etc.

**Course Objectives:**

- ✓ To familiarize and acquaint the students with financial accounting standards and various financial accounting reporting practices
- ✓ To learn end-to-end concepts of financial accounting & financial reporting
- ✓ To acquire the knowledge on preparation of financial statements.

**Course Learning Outcomes:**

At the end of this course the students should be able to:

- Demonstrate various concepts & steps that organizations follow in Financial Accounting so that the organization can deliver the fair position of business to the interested parties and the measures that can be taken for economic development too.
- Break down the accounting process and system through accounting equations so as to analyze the **classifications of revenues and expenses.**
- Understand the financial statement analysis, and use tools and techniques to analyse and interpret the key parameters of financial performance
- Discover how balance sheets, income statements, and cash flow statements are developed and how each one is interpreted.
- Evaluate the financial health of a business using financial statements.
- Prepare and evaluate financial forecasts to make strategic decisions.

## **Course Content:**

### **UNIT I (12 Hours)**

#### Introduction to Financial Accounting

Concepts and Conventions and Postulates of Accounting - Accounting as a Language - Accounting as an Information System - Users of Accounting Information - Role of Accounting in Economic Development. – Using Financial Information for Decision Making - Cost Accounting – Management accounting.

### **UNIT II (10 Hours)**

#### Accounting System and Process

Accounting Equation, Transactions and their Effects on Accounting and Equation, Classification of Accounts: Owner's Equity, Revenues, and Expenses - Accounting Process: The Journal and its Sub-division, The Ledger, The Trial Balance, The Financial Statements, Computerized Accounting, Introduction to Tally Package, Rectification of Errors (Theory and Problems).

### **UNIT III (10 Hours)**

#### Financial Statement Analysis

Preparation of Financial statements: Income statement and Balance sheet - The Tools of Analysis: Horizontal Analysis, Vertical Analysis, Trend Analysis, Ratio Analysis, Funds Flow and Cash Flow Analysis, AS-3(Revised) (Theory and Problems).

### **UNIT IV (10 Hours)**

#### Corporate Accounting Practices

Financial Statement of Companies and Adjustment Entries (An overview of Corporate Finance) -Accounting: Assets and Liabilities: Depreciation and Amortisation Inventory Valuation and Accounting, Recent Trends in Corporate Reporting and Introduction to Indian Accounting Standards

### **UNIT V (10 Hours)**

#### Responsibility Accounting & Reporting

Introduction, Meaning and significance of Responsibility Accounting - Prerequisites for Responsibility Accounting - Meaning of Responsibility Centers -; Types of Responsibility Center - Relevance of Responsibility - Reporting, Limitations of Responsibility Accounting - Divisional Performance Measurement: Periodic Evaluation of Performance – Overall and Divisional Profit as a Yardstick for Periodic Performance Evaluation

## **Practical Components:**

- Students are asked to identify and summarise the components of given financial statements (Course instructor to collect reports from company websites and distribute to the students for exercise purpose).
- Students are asked to prepare trial balance, and trading and Profit & loss account and balance sheets to the company reports (Course instructor to collect reports from company websites and distribute to the students for exercise purpose).
- Students are to form groups (group consists of 4-6 students) to submit a brief report on modern financial reporting practices followed in Indian and Multinational companies.

**REFERENCE TEXT BOOKS:**

1. G. Prasad & V. Chandra SekharaRao, Accounting for Managers, Edition 12th, (2010), Narayana offset printers, Jai Bharat Publications, Guntur.
2. Meigs &Meigs, Accounting the Basis for Business Decisions, 9 th Edition (1993), Tata McGraw Hill, NewDelhi.
3. Shashi K. Gupta, R.K. Sharma, Accounting for Managerial Decisions, 2nd Edition (2004), Kalyani publishers, New Delhi
4. K. Rajeshwara Rao & G. Prasad, Accounting & Finance, 12th Edition, (2010), Jai Bharat Publishers, Guntur
5. Jain, S. P., and Narang, K., Financial Accounting. 5thEdition,(2005) Kalyani Publishers, Ludhiana.

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**COM 105: PERSONALITY DEVELOPMENT THROUGH LIFE ENLIGHTENEMENT SKILLS**

<b>Course Name</b>	<b>PERSONALITY DEVELOPMENT THROUGH LIFE ENLIGHTENMENT SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>IM</b>	<b>EM</b>	<b>TM</b>
<b>Course Code</b>	<b>20COM105</b>	3	0	1	3	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**Course Description and Purpose:**

Personality development is the development of your behavior patterns and attitude. It is the result of where we are born, the circle we interact with and our personal temperament. Every person is different. There are some characteristics traits that make you „you“. Personality development through life enlightenment course aims to help students identify negative behaviors which may be stopping them from reaching their desired goals. This course will help students both in their personal and desired professional life. The other purposes of personality development through life enlightenment course are to enable you lead stress-free and healthier life, ethical decision making ability, enhanced confidence level, and building a more pleasing personality.

**Course Objectives:**

**The Course will introduce the students to**

- 1) Learn to achieve the highest goal happily.
- 2) Become a person with stable mind, pleasing personality and determination.
- 3) Learn to build positive attitude, self-motivation, enhancing self-esteem and emotional intelligence
- 4) Learn to develop coping mechanism to manage stress through Yoga and meditation techniques
- 5) Awaken wisdom among them.

**Course Learning Outcomes:**

**At the end of this course the students should be able to:**

- Develop their personality and achieve their highest goals of life.

- Lead the nation and mankind to peace and prosperity
- Practice emotional self regulation.
- Develop a positive approach to work and duties
- Develop a versatile personality

### **Course Content:**

#### **UNIT I (12 Hours)**

##### Introduction to Personality Development

The concept of personality - Dimensions of Personality – Theories of Personality development(Freud & Erickson) – The concept of Success and Failure – Factors responsible for Success –Hurdles in achieving Success and Overcoming Hurdles — Causes of failure – Conducting SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis.

#### **UNIT II (10 Hours)**

##### Attitude, Motivation and Self-esteem

Conceptual overview of Attitude – Types of Attitudes – Attitude Formation – Advantages/Disadvantages of Positive/Negative Attitude - Ways to Develop Positive Attitude Concept of motivation: Definition and Nature of Motivation/Motive – Internal and external

motives – Theories of Motivation – Importance of self- motivation- Factors leading to de- motivation.

Self-esteem - Definition and Nature of self-esteem – Do's and Don'ts to develop positive self-esteem

– Low self esteem - Personality having low self esteem - Positive and negative self esteem.

#### **UNIT III (10 Hours)**

##### Other Aspects of Personality Development

Body language - Problem-solving - Conflict Management and Negotiation skills - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management - Work ethics – Good manners and etiquette – Emotional Ability/Intelligence – Dimensions of Emotional Intelligence – Building Emotional Intelligence.

#### **UNIT IV (10 Hours)**

##### Neetisatakam-Holistic Development of Personality

Verses- 19,20,21,22 (wisdom) – Verses- 29,31,32 (pride and heroism) – Verses- 26,28,63,65(virtue)

Personality of Role Model – Shrimad Bhagwadgeeta

Chapter2-Verses 17 – Chapter 3-Verses 36,37,42 – Chapter 4-Verses 18, 38,39 – Chapter18 –Verses37,38,63

#### **UNIT V (10 Hours)**

##### Yoga & Stress Management

Meaning and definition of Yoga - Historical Perspective of Yoga - Principles of Astanga Yoga by Patanjali –

Meaning and Definition of Stress - Types of Stress - Eustress and Distress –Stress Management – Pranayama-

Pranayama: Anulom and Vilom Pranayama - Nadishudhi Pranayama

– Kapalabhati-Pranayama - Bhramari Pranayama - Nadasandhana Pranayama – Meditation

Techniques: Om Meditation - Cyclic meditation : Instant Relaxation technique (QRT), Quick Relaxation Technique (QRT), Deep Relaxation Technique (DRT) (Theory & Practical).

**PRACTICAL COMPONENTS:**

- Students should identify different types of personality to know their own personality. Students are to describe the characteristics of their personalities and submit the same for assessment.
- Students are to form in groups (a group consists of 4-6 students) to identify and write a brief note on famous personalities of India and World.
- Students are required to identify different types of attitudes and give any five examples of each.
- Students are expected to check their attitudes and develop ways to improve their attitudes at work place and home.
- Students are required to identify keys to self-motivation to achieve their goals.
- Students are expected to identify at least seven types of body language and conduct activities with the following:

S. No.	Pose	Possible Interpretations
1	Standing with your hands on your hips	Aggressive, disgusted
2	Standing upright	Confidence
3	Arms crossed on your chest	Defensive
4	Resting your hand on your cheek	Thinking
5	Touching or rubbing your nose	Doubt, lying
6	Resting your head in your hands	Boredom, tired
7	Tapping your fingers	Impatience
8	Biting your nails	Nervous, insecure
9	Playing with your hair	Insecure
10	Rubbing your eyes	Disbelief, doubt

- **Conduct the following exercise to develop communication skills – Negotiation Skills and Empathy**

**Exercise: Card Pieces**

**In this activity, team members trade pieces of playing cards to put together complete cards. Uses -This exercise is useful for showing team members others' perspectives. It builds communication and negotiation skills , and helps people to develop empathy .**

**People and Materials**

- Enough people for at least three teams of two.
- Playing cards – use between four and six for each person.
- A private room.

**Time -15 minutes.**

**Instructions:**

1. Cut each playing card into half diagonally, then in half diagonally again, so you have four

**triangular pieces for each card.**

2. Mix all the pieces together and put equal numbers of cards into as many envelopes as you have teams.
3. Divide people up into teams of three or four. You need at least three teams. If you're short of people, teams of two will work just as well.
4. Give each team an envelope of playing card pieces.
5. Each team has three minutes to sort its pieces, determine which ones it needs to make complete cards, and develop a bargaining strategy.
6. After three minutes, allow the teams to start bartering for pieces. People can barter on their own or collectively with their team. Give the teams eight minutes to barter.
7. When the time is up, count each team's completed cards. Whichever team has the most cards wins the round.

**Advice for the Teacher/Facilitator**

After the activity, ask your team members to think about the strategies they used. Discuss these questions:

1. Which negotiation strategies worked? Which didn't?
2. What could they have done better?
3. What other skills, such as **active listening** or **empathy**, did they need to use?

• **Conduct following Time management activity - Ribbon of Life**

Take a colored ribbon length of approximately 1 meter/100 cm. and scissors. Start with the following questions:

1. If the life span of an individual is say, 100 years. Consider that each cm represents one year. The response will be that few live that long. Assuming a life of 75 to 90 years, cut 10 to 25 cm off the ribbon, accordingly.
2. What is the average age of the participants sitting here, the response would be 25 to 30 depending on the group, in that case, cut another 25 cms of the ribbon and say that is gone you cannot do anything.
3. What is left is 50 years? People will say, "Yes," but the answer is NO.
4. Every year we have 52 weeks that is 52 Sundays. If we multiply that by 50 years, it comes to 7.14 years. Reduce the ribbon by another 7.14 cm.
5. We also usually have Saturdays off, so reduce another 7. cms.
6. Public/National holidays are 10 multiple with 50 years. That comes to another 1.5 years. Reduce ribbon by another 1.5 cms.
7. Your casual leave, sick leave, and annual holidays approx. 40 days a year, multiplied by **50. Cut off another 5 cms. Now you are left with about 29.5 years. But, the calculation is not over yet.**
8. You sleep an average of 8 hours daily; multiply that by 365 days and again by 50 years ( **i.e. 122 days X 50 = almost 17 years). Cut off another 17 cm.**
9. You spend time eating lunch, breakfast, snacks, and dinner total 2 hours daily (i.e. 30 days



**a year X 50 years= 4 years or so). Cut off another 4 cm.**

10. Last, let's figure we spend about 1 hour a day traveling from place to place for activities and such. (that's about 2 more years). We're down to 6 (SIX ) years of life to make it or break it.

- **Exercise Decision making skills - Create Your Own**

**In this exercise, teams must create their own, brand new, problem-solving activity.**

**Uses**

**This game encourages participants to think about the problem-solving process. It builds skills such as creativity, negotiation and decision making, as well as communication and time management. After the activity, teams should be better equipped to work together, and to think on their feet.**

### **What You'll Need**

- **Ideally four or five people in each team.**
- **A large, private room.**
- **Paper, pens and flip charts.**

**Time -Around one hour.**

### **Instructions:**

1. As the participants arrive, you announce that, rather than spending an hour on a problem-solving team building activity, they must design an original one of their own.
2. Divide participants into teams and tell them that they have to create a new problem-solving team building activity that will work well in their organization. The activity must not be one that they have already participated in or heard of.
3. After an hour, each team must present their new activity to everyone else, and outline its key benefits.

There are four basic steps in problem solving : defining the problem, generating solutions, evaluating and selecting solutions, and implementing solutions. Help your team to think creatively at each stage by getting them to consider a wide range of options. If ideas run dry, introduce an alternative brainstorming technique, such as brain writing. This allows your people to develop one others' ideas, while everyone has an equal chance to contribute.

After the presentations, encourage teams to discuss the different decision-making processes they followed. You might ask them how they communicated and managed their time. Another question could be about how they kept their discussion focused. And to round up, you might ask them whether they would have changed their approach after hearing the other teams' presentations.

### **Advice for the Teacher/Facilitator:**

- Students are asked to recite verses: 26,28,63,65 (virtue) of Neetisatakam-Holistic development of personality.
- Students are asked to identify personality of role Mmodels from Shrimad Bhagwadgee ta and portray the roles of the same.
- Students are asked to practice Yoga and meditation techniques

#### REFERENCE TEXT BOOKS:

1. Hurlock, E.B. Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill,2006.
2. Gopinath,Rashtriya Sanskrit Sansthanam P, Bhartrihari”s ThreeSatakam, Niti-sringar-vairagya, New Delhi, 2010
3. Swami Swarupananda, Srimad Bhagavad Gita, Advaita Ashram,Publication Department, Kolkata, 2016.
4. Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
5. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
6. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House.2005.
7. Smith, B. Body Language. Delhi: Rohan Book Company. 2004
8. Yogic Asanas for Group Training - Part-I: Janardhan Swami Yogabhyasi Mandal,Nagpur.
9. Rajayoga or Conquering the Internal Nature by Swami Vivekananda, Advaita Ashrama (Publication Department), Kolkata.
10. Nagendra H.R nad Nagaratna R, Yoga Perspective in Stress Management, Bangalore,Swami Vivekananda Yoga Prakashan.

#### Online Resources:

1. [https://onlinecourses.nptel.ac.in/noc16\\_ge04/preview](https://onlinecourses.nptel.ac.in/noc16_ge04/preview)
2. <https://freevidelectures.com/course/3539/indian-philosophy/11>

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### COM 105: LAB - COMPUTER APPLICATIONS IN ACCOUNTING

Course Name	COMPUTER APPLICATIONS IN ACCOUNTING	L	T	P	C	IM	EM	TM
Course Code	22COM 105	1	0	4	3	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**One Period Lab means 2 hours of Lab Session**

**Lab – Students are required to undergo Lab Sessions with Tally Software**

#### Course Description and Purpose:

Computerized Applications for Accounting is a practical introduction to the utilization of an integrated accounting package for microcomputers, including considerations necessary in choosing and implementing a computerized accounting system. Students learn the differences between manual and computerized accounting systems and will set up and use integrated computerized general ledger,

accounts receivable, accounts payable, inventory, depreciation and payroll applications, to maintain accounting records of a business and produce financial reports including cash flow, horizontal and vertical analysis. This course provides knowledge and skills required for processing transactions and events using computer applications. Further, it covers generating financial statements and other reports for decision making purposes.

**Course Objectives:**

- ✓ To gain knowledge of computer fundamental and office automation software,
- ✓ To prepare and practice financial accounting,,
- ✓ To prepare and practice advance financial accounting,
- ✓ To prepare account books through accounting package, and
- ✓ To prepare account books through accounting package

**Course Learning Outcomes:**

**At the end of this course, the student will be able to:**

- Apply spreadsheet management and database management software for accounting activities,
- Computerize an accounting system using accounting software,
- Record transactions and events using accounting software,
- Generate financial statements and reports for decision making using computerized accounting software,
- Demonstrate production of summary financial statements through a computerized general ledger program, including balance sheets, income statements, statement of retained earnings and statement of cash flows.
- Demonstrate the recording of common business transactions into a computerized general ledger program

**Course Content:**

**1. Introduction to computer applications in accounting**

2 Spread sheet management software and database management software for accounting

3 Introductions to Tally, Tally Fundamentals, Features of Tally, Tally start up screen and components, Tally clock, Switching between screen area- Ctrl-n & Ctrl-m, Quitting

4. Tally Configuring accounting systems Gateway of Tally and Shortcut Keys

5. Creation of Company, Account Groups, Ledgers, with Inventory and without Inventory

6. Creation of different types of Vouchers, Reversing Journal Voucher

7. Creation of Stock Groups, Categories, Items – Inventory Master

8. Inventory Vouchers, Receipt Note, Return Out, Return In, Inventory Journals

9. Purchase and Sales Order Processing, Treatment of Sales Tax, VAT and other related taxes Entries into Day Book, Cash/Bank Book, Bank Reconciliation Statement, Cash Flow and Fund Flow Statements

10. Sales Book, Purchase Book

11. Statement of Accounts, Trial Balance, Treatment of Depreciation

12. Profit and Loss Account and Balance Sheet

13. Generation of Financial Reports other than Financial Statements

14. Managing cash and bank accounts

15. Managing receipts and payments

16. Fixed assets management

17. Payroll Vouchers, Statement of Payroll
18. Creation of Tax Ledger, TDS Vouchers, Printing TDS Challan
19. TCS Reports

**REFERENCE TEST BOOKS:**

1. Namrata Agarwal, Financial Accounting on Computers using Tally, Dreamtech Press, 2000.
2. Ashok K Nadhani., Tally.ERP 9 Made Simple Basic Financial Accounting, BPB Publications, 2012.
3. Kongent Learning Solutions Inc., Tally.ERP 9 in Simple Steps, Dreamtech Press, 2002.
4. Nadhani. A.K., and Nadhani .K.K., Implementing Tally 9, BPB Publications, 2007.
5. Shraddha Singh and Navneet Mehra., Tally ERP 9, V&S Publishers, 2005.
6. Ulmer D. Computer Accounting with QuickBooks Pro (Current ed.): McGraw-Hill Irwin.

**6. Tally Work Book.**

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**COM 201: INTERNATIONAL BUSINESS**

Course Name	INTERNATIONAL BUSINESS	L	T	P	C	IM	EM	TM
Course Code	22COM201	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**Course Description and Purpose:**

An understanding of international business is essential for students in today's interdependent global world. This course is designed to provide students with an exposure to many of the essential elements of international business in today's global system. Contemporary business leaders must be familiar with, and have a perspective on, the dynamic and rapidly changing international conditions under which they must conduct their operations. The course exposes the differences between domestic and international business focusing on International business management, strategy, marketing, globalization, and trade theories of business. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures

**Objectives of the Course:**

The objectives of this course are to enable the students learn nature, scope and structure of international business, understand the influence of various environmental factors on international business operations, trade and investment, international financial management and marketing avenues, corporate governance, social responsibility and business ethical issues of MNCs.

**Learning Outcomes of the Course:**

**After completing this course, students should be able to:**

1. Understand how political, economic, and legal systems collectively influence a country's ability to achieve meaningful economic progress.
2. Discuss how culture is different because of differences in social structure, religion, language, education, economic philosophy, and political philosophy.
3. Explain the important implications that international trade theory holds for business practice.
4. Reason why some governments intervene in international trade to restrict imports and promote exports.

5. Describe the need and prospects of the world's most important regional economic agreements.
6. Demonstrate how currency exchange rates are determined.
7. Assess the role played by the International Monetary Fund and the World Bank in the global monetary system.
8. Interpret the three basic decisions that a firm contemplating in international business expansion must make: which markets to enter, when to enter, and on what scale.
9. Describe the different approaches to business ethics that can be derived from moral philosophy, and show how these approaches can help managers to make international business decisions that do not violate ethical norms.

### **Course Content:**

#### **UNIT -I (12 Hours)**

International Business: An overview, Elements of International Business, Types of International Business – International Business Environment – Globalization: Forces, Meaning – The External Environment: National Differences in Economic, Political, Socio-cultural, and Technological Environment – Ethics in International Business.

#### **UNIT-II (10 Hours)**

Global Trade and Investment Environment : International Trade Theories, Investment Theories – Political Economy of International Trade – Barriers to Trade – Regional Economic Integration – Trading Blocks – Foreign Direct Investment – WTO.

#### **UNIT-III (10Hours)**

Global Monetary System : International Monetary System – Foreign Exchange Market – Global Capital Market - Balance of Payments Problems – Macro Economic Management – Role of IMF.

#### **UNIT-IV (10 Hours)**

Strategy and Structure of International Business: Strategy of International Business - Country Selection – Market Entry Strategies and Strategic Alliances – Organization Structures of International Business.

#### **UNIT-V (10 Hours)**

International Business Operations: Export and Import Management – Government Support - Global Production – Out sourcing, and logistics – Global Marketing and R&D – Global Human Resource Management –Accounting in the International Business – Financial Management in International Business –Export Financing.

### **PRACTICAL COMPONENTS:**

- Conduct group project: The Group project is an analysis of a country, multinational firm or theory discussed in class. The topic is left for the group to decide and must be done in groups of 3-4.
- International Business Plan: Students should be asked to prepare a International business plan and present it at the end of the semester.
  - This should include the following:**
    - a) Executive Summary
    - b) Overview of Business and industry analysis
    - c) Description of recommended strategy and justification
- Broad functional objectives and Key Result Areas.
- Spreadsheet with 5-year P&L, Balance Sheet, Cash Flow projections, with detailed worksheets for the revenue and expenses forecasts.

- Analysing Mission and Vision statements of a few companies and comparing them.
- Applying Michael Porter’s model to an industry (Retail, Telecom, Infrastructure, FMCG, Insurance, Banking etc. Pick a successful growing company.
- Do a web-search of all news related to that company over a one-year period.
- Analyze the news items to understand and write down the company’s strategy and execution efficiency.
- Pick a company that has performed very badly compared to its competitors.
- Collect information on why the company failed. What were the issues in strategy and execution that were responsible for the company’s failure in the market?
- Analyze the internal and external factors.
- Map out GE 9-cell matrix and BCG matrix for some companies and compare them.
- Conduct SWOT analysis of your institution and validate it by discussing with faculty.
- Conduct SWOT analysis of companies around your campus by talking to them.

**REFERENCE TEST BOOKS:**

1. Francis Cherunilam, International Business, Prentice Hall of India private Ltd
2. John D. Daniels& Lee H. Radebaugh., International Business, Pearson Education.
3. Vyuptakesh Sharam, International Business, Pearson Education.
4. Bhattacharya, International Business, Excel Books.
5. K. Aswathappa, International Business, Tata McGraw Hill.
6. Sundarmos Black., International Business Environment, Prentice Hall of India
7. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
8. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
9. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth.
10. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
11. Hill, Charles W. L., International Business, McGraw Hill, New York

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**COM202: COST & MANAGEMENT ACCOUNTING**

Course Name	COST AND MANAGEMENT ACCOUNTING	L	T	P	C	IM	EM	TM
Course Code	22COM202	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

**Course Description and Purpose:**

The subject ‘Cost and Management Accounting’ is very important and useful for optimum utilisation of existing resources. These are branches of accounting and had been developed due to limitations of financial accounting. It is an indispensable discipline for corporate management, as the information collected and presented to management based on cost and management accounting techniques helps management to solve not only specific problems but also guides them in decision making.

**Course Objectives:**

The basic objective is to acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

1. To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.
2. To develop an understanding of cost accounting statements.
3. To acquire the ability to able to apply cost information for cost ascertainment, planning, control and decision making.

### **Course Learning Outcomes:**

**After completing this course, students should be able to:**

- ✓ Students will be able to define the basic concepts in the field of management accounting
- ✓ Students will be able to recognize the contribution of management and cost accounting in quality decision making.
- ✓ Students will be able to apply various methods and techniques of management and cost accounting to optimize the utilization of the resources.
- ✓ Students will be able to appraise the utility of different methods in finding optimal solutions of the managerial problems.
- ✓ Students will be able to evaluate the performance and suitability of different methods used for efficient utilization of the resources.
- ✓ Students will be able to formulate the budgets and interpret the results produced by the applied models.

### **Course Content:**

#### **UNIT -I (12 Hours)**

##### **Overview of Cost and Management Accounting**

Accounting Definition, Scope and functions Of Cost and Management Accounting - Installation of Costing System -Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management- Cost terms and Concepts: Cost Reduction and Cost Control, Elements of Costs, Cost behavior pattern, Separating the components of fixed, variable, semi-variable and step costs - Methods of Costing - Techniques of Costing - Cost Accounting with use of Information Technology.

#### **UNIT -II (10 Hours)**

##### Methods of Costing

Single Output/ Unit Costing - Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing -Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work -Contract Costing: Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not certified - Determination Value of work certified, Cost of work not certified, Notional or Estimated profit from a contact.

#### **UNIT -III (10 Hours)**

##### Marginal Costing

Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor) - Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress - Comparison of Marginal costing with absorption costing method-

Reconciliation of profit under the both methods- Short term decision making using the above concepts(basic / fundamental level).

#### **UNIT -IV (10 Hours)**

##### **Cost Control and Analysis**

Standard Costing: Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement - Calculation and Reconciliation of Cost Variances: Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance -Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Application of Marginal costing to managerial decision making.

#### **UNIT -V (10 Hours)**

##### **Budget and Budgetary Control**

Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedure -The use of budget in planning and control -Flexible budget, Preparation of Functional budget for operating and non- operating functions, Cash budget, Master budget - Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances - Contemporary Issues: Kaizen costing, Target costing, LifeCycle costing, E-Budgeting.

#### **PRACTICAL COMPONENTS:**

- Students are asked to identify and summarise various types of costs and cost terminologies used in business organisations, and submit a detailed report on cost concepts with examples whenever possible.
- Students are to form in groups (group consists of 4-6 people) and asked to prepare and interpret budgets and standard costs and variance statements collected from company websites under the instructions of the course instructor.
- Students are expected to work on practical problems related to marginal costing and C-V-P analysis. Course instructor to prepare any five practical problems related to marginal costing and C-V-P analysis.
- Students are asked to prepare templates for flexible and zero-based budgeting and e-budgeting.
- Students are asked to explore innovative cost controlling measures and techniques and submit report on the same to the course instructor for evaluation and assessment.

#### **REFERENCE TEXT BOOKS:**

1. N.S. Zad: Cost & Management Accounting Taxmann Publications Pvt. Ltd.
2. Deepak Jain: Cost & Management Accounting Taxmann Publications Pvt. Ltd.
3. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, Daryaganj, New Delhi-110 002.
4. V.K. Saxena& C.D. Vashist: Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
5. M.N. Arora: Cost and Management Accounting (Theory and Problems); Himalaya PublishingHouse, Ramdoot, Dr. BhaleraoMarg, Kelewadi, Girgaon, Mumbai-400 004.
6. S.N. Maheshwari: Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New



Delhi -110 002.

7. I.M. Pandey: Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301.
8. Ravi M. Kishore : Advanced Management Accounting; Taxmann’s, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi – 110 005.
9. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.
10. JawaharLal : Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida – 201 301.
11. C.T. Horngren : Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi-110 092. (ix)
12. B.M. Lall Nigam & I.C. Jain : Cost Accounting Principles and Practice; Prentice Hall of India, M-97, Connaught Circus, New Delhi-110 001.
13. Drury Colin : Management and Cost Accounting; International Thomson Business Press, London.
14. K.S. Thakur : Cost Accounting – Theory & Practice; Excel Books, A-45, Naraina, Phase-I, New Delhi-110028.
- 15 B.M. Lall Nigam and I.C. Jain Cost Accounting Principles and Practice - PHI Learning Private Limited.
- 16 Ashish K. Bhattacharyya Principles and Practice of Cost Accounting- PHI Learning Private Limited.

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### COM 203: ENTREPRENEURSHIP: THEORY AND PRACTICE

Course Name	ENTREPRENEURSHIP: THEORY AND PRACTICE	L	T	P	C	IM	EM	TM
Course Code	22COM203	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

#### Course Description and Purpose:

This course provides an introduction to theoretical and experiential issues in entrepreneurship including the language of entrepreneurship, creativity and innovation, lean startups, intrapreneurship, and learning from both successful and unsuccessful ventures. This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competences that are needed to become an entrepreneur. To enable students to explore, launch entrepreneurial ventures in their own areas of interest.

#### Course Objectives:

The main objective of the course is to provide knowledge about entrepreneurship and innovation in established as well as recently started firms. In doing so, the course will allow students to develop their critical skills and to analyze the internal and external factors that impact on entrepreneurship and how they intertwine to create success.

#### Course Learning outcomes:

Upon completion of this course, students will be able to

- ✓ Recognize and understand the concept of entrepreneurship and the types and characteristics of small businesses

- ✓ Recognize and recall the psychological theories of entrepreneurship and analyze how entrepreneurs acquire resources and persuade others to invest in their novel venture.
- ✓ Identify the various environmental factors, external to the individual, which can influence the extent of entrepreneurship in society
- ✓ Outline how entrepreneurship connects to innovation in small firms and new ventures.

## **UNIT-I**

Introduction: Fundamentals of Entrepreneurship – Evolution of the Concept–Basic Models and Theories of Entrepreneurship – Psychological Theories of Entrepreneurship – Social, Cultural and Political Dimensions of Entrepreneurship – Functions of an Entrepreneur –Types of Entrepreneur – Different Forms of Enterprises – Entrepreneurial Culture – Stages in Entrepreneurial Process – Intrapreneurship – Entrepreneurship as a Style of Management – Entrepreneurial Challenges.

## **UNIT-II**

Innovation and Entrepreneurship: Cognitive Approaches to Opportunity Recognition, Evaluating, and Moving Innovative Ideas – Entrepreneurship and Creativity – Financing Entrepreneurial Innovation – Protection of Entrepreneurial Rents – Business Innovation – Business Model Change – Creating New Marketing Space – Discovering New Points of Differentiation.

## **UNIT-III**

Small Firms & New Ventures: Dynamics of Small Business Environment – Entrepreneurial Venture and the Entrepreneurial Organization –Types and Characteristics of Small Firms and Ventures – Resource Acquisition for Small Firms and New Ventures –Angel Funding and Venture Capitalists – Causes for Small Business Failure – Success Factors for Small Business – Management of Small Business – Entrepreneurship in the Corporate Environment – Need for and Possible Barriers to Corporate Entrepreneurship – Legal Structures and Regulatory Framework of Entrepreneurship.

## **UNIT-IV**

Entrepreneurial Decision Making: Characteristics of Entrepreneurial Leadership – Different Categories of Decisions Taken by an Entrepreneur along the Entrepreneurial process – Differences between the Logic of Causation and the Logic of Effectuation in Explaining Venture Creation – Role of Affect in Entrepreneurial Decision Making – Risk taking in Entrepreneurship.

## **UNIT-V**

Entrepreneurial Life Cycle: Life Cycle of Entrepreneurial Venture – Role of Entrepreneur during various Transition Stages – Requirements for Successful Patent Grants – Protection of intellectual property – Different Approach on Entrepreneurial Research – Emerging trends in Entrepreneurship: Technopreneurship, Netpreneurs, Agripreneurs, Women entrepreneurship, and Portfolio entrepreneurship.

## PRACTICAL COMPONENTS:

- Students are to identify the different ways in which entrepreneur manifests in start-ups.
- Students are asked to form in groups to explore and also conduct review the new business concepts that confront social, environmental and/or economic challenges at local, national and international levels.
- Students are expected to create proposals for their own business venture and the various factors that influence successful set-up and sustainable operations.
- Students will be expected to read widely on the academic literature of entrepreneurship and understand how the various themes in the theoretical literature
- Students are to identify successful entrepreneurs in their local and regional areas, and interact with them and submit detailed report on their success attributes of entrepreneurship.

## REFERENCE TEXT BOOKS:

1. Ram Chandran, 'Entrepreneurial Development', Tata McGraw Hill, New Delhi
2. Saini, J. S., 'Entrepreneurial Development Programmes and Practices', Deep & Deep Publications (P), Ltd.
3. Khanka, S S. 'Entrepreneurial Development', S Chand & Company Ltd. New Delhi
4. Badhai, B 'Entrepreneurship for Engineers', Dhanpat Rai & co. (p) Ltd.
5. Desai, Vasant, 'Project Management and Entrepreneurship', Himalayan Publishing House, Mumbai, 2002.
6. Gupta and Srinivasan, 'Entrepreneurial Development', S Chand & Sons, New Delhi.

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## COM204: RESEARCH METHODOLOGY & INTELLECTUAL PROPERTY RIGHTS (IPR)

Course Name	Research Methodology & IPR	L	T	P	C	IM	EM	TM
Course Code	22COM204	3	0	1	3	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

### Course Description and Purpose:

The aim of this course is to develop research bent of mind (spirit of inquiry) and impart research skills to the all Post graduate students. It also encompasses the series of research methodology contents: from problem formulation, to design, to data collection, analysis, reporting and dissemination. This course also covers intellectual property rights (IPR), and intended to equip students with conceptual understandings of current scenario of IPR, and the practical issues encountered in filing patents, trademarks and copyrights.

### Course Objectives:

- ✓ To understand some basic concepts of research and its methodologies
- ✓ To develop an understanding of the basic framework of research process.
- ✓ To develop an understanding of various research designs and techniques.
- ✓ To identify various sources of information for literature review and data collection.

- ✓ Ability to write a research Proposal, report and thesis
- ✓ To demonstrate knowledge and understanding of IPR Filing and Rights

### **Course Learning Outcomes:**

**At the end of this course the students should be able to:**

- Understand some basic concepts of research and its methodologies
- Identify appropriate research topics
- Select and define appropriate research problem and parameters
- Demonstrate the ability to choose methods appropriate to research aims and objectives
- Have adequate knowledge on measurement & scaling techniques
- Have basic awareness of data analysis-and hypothesis testing procedures
- Prepare a project proposal (to undertake a project)
- Write a research report and thesis
- File Patents, Trademarks and Copy Rights

### **Course Content:**

#### **UNIT I**

Foundations of Research

Meaning of Research – Definitions of Research – Motivation in Research – General Characteristics of Research – Criteria of Good Research – Types of Research – Research Process – Research Methods vs. Methodology – Defining and Formulating the Research Problem – Review of Literature – Approaches to Critical Literature Review – Importance of Literature Review in Identifying Research Gaps and Defining a Problem – Development of Working Hypothesis.

#### **UNIT II**

##### **Research Design, Sampling Concepts, and Data Collection Methods**

Meaning, Significance and Characteristics of Good Research Design – Types of Research Design: Exploratory, Conclusive Research and Experimental – Sampling Theory: Types of Sampling and Errors in Sampling – Data Collection: Types of Data – Data Collection Methods and Techniques for Primary and Secondary Data.

#### **UNIT III**

Measurement & Scaling Techniques, Hypothesis Formulation and Testing, Overview of Data Analysis and Report Writing

Basic measurement scales – Reliability & Validity – Definition and Types of Hypothesis – Hypothesis Formulation and Testing Procedure – Overview of Data Analysis: Methods, Process and Types – Report Writing: Significance of Report Writing, Different Steps in Writing Report, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of Writing a Research Report, Precautions for Writing Research Reports – How to Write a Research Proposal – Research Ethics, Conflict of Interest and Plagiarism.

## UNIT IV

### Intellectual Property Rights (IPR)

Definition and Nature and Features of Intellectual Property Rights (IPR) – Types of Intellectual Property Rights – Procedure for Grants of Patents – Rights of a Patent – Scope of a Patent Rights Licensing and Transfer of Technology – Why protection of intellectual property is important? – Enforcement of IPR – Infringement of IPR.

## UNIT V

### Indian and International Scenario and New Developments in IPR

IPR Developments in India for the past Five Years – Development of IPR Laws in India – International Cooperation on IPR – New Developments in IPR – Administration of Patent System – International Patent protection – Case Studies in Indian and Global Contexts.

### PRACTICAL COMPONENTS:

1. Students should identify different research problems with examples and describe the characteristics of researchable problems in their academic area/society/community/organization concerned.
2. Students are to form in groups (a group consists of 4-6 students) and conduct critical literature survey with regard to the identified research problems and prepare a brief literature review coupled with research gaps and working hypothesis.
3. Students are required to identify and develop good research design to address the defined research problems.
4. Students are expected to write the research design on Exploratory and Descriptive Research.
5. Students are required to develop practical experience in writing a research proposal by conducting a thorough critical review of any three research proposals (examples).
6. Students are expected to develop templates for technical report writing.
7. Students should conduct a team based mini research project, which is a unified and practical case on a topic of their choice, with approximately 4-6 students per group.
8. Students are expected to identify types of plagiarism in academic research, and how to avoid plagiarism in research.
9. Students are asked to identify and submit a brief report on Indian patents of International repute.
10. Students are asked to write on Patent registration procedure, and visit Official website of Intellectual Property India <https://ipindia.gov.in> to know how to get IPR in India.
11. Students are asked to identify and summarise remedies available against the infringement of intellectual property rights in Indian and global contexts.
12. **Students are asked to submit any five examples of ethical issues in copyright and patents.**

## REFERENCE TEXT BOOKS:

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002, An introduction to Research Methodology, RBSA Publishers.
2. Cohen, L. Lawrence, M., & Morrison, K. (2005), Research Methods in Education (5th edition). Oxford: Oxford University Press.
3. Kothari, C.R., 1990, Research Methodology: Methods and Techniques, New Age International.
4. Dornyei, Z. (2007). Research Methods in Applied Linguistics. Oxford: Oxford University Press.
5. Anthony, M., Graziano, A.M. and Raulin, M.L., 2009, Research Methods: A Process of Inquiry, Allyn and Bacon.
6. Fink, A., 2009, Conducting Research Literature Reviews: From the Internet to Paper. Sage Publications.
7. Day, R.A., 1992, How to Write and Publish a Scientific Paper, Cambridge University Press.
8. Wadehra, B.L. 2000, Law relating to patents, trade marks, copyright designs and geographical indications. Universal Law Publishing.
9. Coley, S.M. and Scheinberg, C. A., 1990, Proposal Writing, Sage Publications.
10. Carlos, C.M., 2000. Intellectual property rights, the WTO and developing countries: the TRIPS agreement and policy options, Zed Books, New York.
11. Leedy, P.D. and Ormrod, J.E., 2004, Practical Research: Planning and Design, Prentice Hall.
12. Satarkar, S.V., 2000. Intellectual property rights and Copy right. Ess Ess Publications.

## 13. Important Websites:

- [www.ipindia.nic.in](http://www.ipindia.nic.in) - Intellectual Property Office, India
- [www.patentoffice.nic.in](http://www.patentoffice.nic.in) – Patent office, India
- <http://copyright.gov.in/> - Copyright Office, India
- [ipr.icegate.gov.in](http://ipr.icegate.gov.in) – Automated Recordation & Targeting for IPR Protection
- <http://www.icegate.gov.in>- E- Commerce portal of Central Board of Excise and Customs
- [www.ipab.tn.nic.in](http://www.ipab.tn.nic.in) - Intellectual Property Appellate Board, India
- [www.mit.gov.in](http://www.mit.gov.in) – Department of Information Technology, India
- <http://www.mit.gov.in/content/office-semiconductorintegrated-circuits-layout-designregistry>
- Semiconductor Integrated Circuits Layout-Design Registry (SICLDR)
- [www.plantauthority.gov.in](http://www.plantauthority.gov.in) – Plant Varieties and Farmers' Rights Authority, India
- <http://nbaindia.org/> - National Biodiversity Authority
- [www.nipo.in](http://www.nipo.in) – The Indian IPR Foundation
- [www.wipo.int](http://www.wipo.int) – World Intellectual Property Organisation
- <http://www.wto.org> – World Trade Organisation

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## **COM DSE 201: CORPORATE FINANCIAL ACCOUNTING**

<b>Course Name</b>	<b>CORPORATE FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>IM</b>	<b>EM</b>	<b>TM</b>
<b>Course Code</b>	<b>22COMDSE201</b>	4	0	0	4	30	70	100

**L**-Lecture, **T**-Tutorial, **P**-Practical, **C**-Credits, **IM**-Internal Marks, **EM**-External Marks, **TM**-Total Marks

### **Course Description and Purpose:**

Corporate finance concentrates on the finance essentials needed to run a business, including fund raising, internal cash management, and the deployment of funds to dividends, capital expenditures, investments, and acquisitions. Corporate accounting is considered as a special branch of accounting dealing with the accounting for companies. Corporate accounting usually involves the preparation of financial accounts and cash flow statements. It also involves the company's financial statement analysis and their interpretation.

### **Course Objectives:**

**The main objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements in corporate organisations. The course aimed at imparting requisite skills to students to analyse the financial performances of an organisation. The corporate finance and accounting course also equip students to help organizations maximize their value.**

### **Course Learning Outcomes:**

**At the end of this course the students should be able to:**

- Construct the financial statements of company within the frame work of Ind AS.
- Devise a plan for Redemption of Preference shares
- Reconstruct the capital structure in the financial statement of Joint stock company ltd.
- Evaluate the Restructuring of capital structure of public company ltd.
- Develop the procedure involved in Amalgamation of companies
- Develop the procedure involved in Absorption and reconstruction of companies
- Illustrate the implication of unethical accounting practices on the society

### **Course Content:**

#### **UNIT -I (10 Hours)**

Overview of Corporate finance - Company Accounts – Legal provisions relating to Company Accounts –Profit and Loss Account – Balance Sheet – Valuation of Shares and Goodwill – Methods (simple problems)

#### **UNIT -II (12 Hours)**

Accounting for Mergers and Amalgamations –Types of Restructuring –Nature of Merger and Amalgamation-Purchase Consideration –Exchange Ratio- Minimum and Maximum Exchange Ratio- Intrinsic Value of Share-Accounting Entries in the Books of Transferring Company- Accounting in the Books of Transferee Company-Pooling of Interest method – The Purchasing Method (simple problems)

#### **UNIT -III (10 Hours)**

Inflation Accounting – Meaning – Need – Scope – Approaches –Current Cost Accounting – Current Purchasing Power (simple problems)

## **UNIT -IV (10 Hours)**

Investment Accounting – Meaning – Need – Investment Transactions – Ex-dividend – Cum – Dividend – Treatment of Interest and Dividend – Lease Accounting-Disclosure- Journal Entries- Schedule of Payment – Sale and Lease back Transactions (Simple problems)

## **UNIT -V (10 Hours)**

Accounting of Public utilities – Nature – Significance – Public utility Accounts — Fund Accounting - Double Accounting – Accounting of Electricity Undertakings including Distribution of Surplus (Simple Problems) –Human Resource Accounting – Approaches.

### **PRACTICAL COMPONENTS:**

**(These activities are only indicative, the Faculty member can innovate.)**

- Students are required to study various kinds of mergers and acquisitions that take place in the world of business, and submit a report on at least three mergers and acquisitions to course instructor for evaluation and assessment.
- Students are required to collect samples of liquidator's final statement of accounts, and submit a detailed report to course instructor for evaluation and assessment.
- Students are required to identify companies which have amalgamated as per merger method and purchase method.
- Students are required to collect balance sheets of various companies and calculate purchase consideration.

### **REFERENCE TEST BOOKS:**

1. Gupta R.L. and Radhaswamy M., Advanced Accountancy, Sultan Chand and Sons, 2014.
2. Jain SP. And Narang KL, Advanced Accountancy, Kalyani Publishers, 2013.
3. John Gabriel S., and Marcus A., Financial Accounting, Tata McGraw Hill Education Private Limited, 2010.
4. Bhattacharyya S.K., and John Dearden, Accounting For Management: Text and Cases, Vikas Publishing House Private Limited, 2009.
5. Shukla M.C., Grewal T.S., and Gupta S.C., Advanced Accounts, Sultan Chand Limited, 2006.
6. Narayana Swamy R., Financial Accounting – A Managerial perspective, PHI Learning Private Limited, 2014.
7. Mukherjee A., and Hanif M., Corporate Accounting, Tata McGraw-Hill Publishing Company Limited, 2006.
8. Rajasekaran V. and Lalitha R., Financial Accounting, Pearson Education, 2011.
9. Mukherjee A and Hanif M., Financial Accounting, Mc Graw Hill Pvt Ltd 2012

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## **COM DSE 202: CORPORATE TAXATION & PLANNING**

<b>Course Name</b>	<b>CORPORATE TAXATION &amp; PLANNING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>IM</b>	<b>EM</b>	<b>TM</b>
<b>Course Code</b>	<b>22COMDSE202</b>	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

### **Course Description and Purpose:**

This course is designed to make the students aware of the corporate tax laws of India. Understanding the corporate tax laws and use it for tax planning is the basic objective of the course. The course is designed so that the students are aware of what business income is and when it gets taxed. The course also provides students with knowledge the difference between tax avoidance and tax planning.

### **Course Objectives:**

The main objective of the course is to give an understanding of income tax laws in India and be able to do tax planning. The objective of the course is also make student aware of the concepts, functions, processes and practices of corporate tax.

### **Course Learning Outcomes:**

**At the end of this course the students should be able to:**

- Identify the difference between tax evasion and tax planning.
- Describe how the provisions in the corporate tax laws can be used for tax planning.
- Explain different types of incomes and their taxability and expenses and their deductibility.
- Outline the corporate tax laws.
- State the use of deductions of expenses to reduce the taxable income.
- Make the students aware of the concepts, functions, processes and practices of corporate tax.
- Develop an understanding of the tax planning on managerial decisions.
- Understand the tax planning on foreign collaborations and joint ventures.

### **Course Content:**

#### **UNIT -I (12Hours)**

Introduction – Tax Planning and Management – Types of Taxes – Concept – Objectives and factors to be considered for Tax Planning -Tax Avoidance - Tax Evasion – Tax Evasion in India – Measures of the State for Tax Evasion.

#### **UNIT -II (10 Hours)**

Tax Planning for Salaried Persons – Definition of Salary – Benefits and perquisites – Profit in lieu of salary and tax planning avenues for salary income.

#### **UNIT -III (10 Hours)**

Tax Planning for Firms and HUF – Partnership firm under income tax law – Provisions related to interest and remuneration paid to partner – Computation of partnership firms – Book profit – Set off and carry forward to losses of firms and taxation of HUF.

## UNIT -IV (10 Hours)

Tax Planning on Managerial Decisions – Own or Lease – Make or buy decisions – Repair, Replace, Renewal or Renovation of Assets – Shutdown or Continue Decision.

## UNIT -V (10 Hours)

Tax Planning on Foreign Income – Selling in Domestic or Foreign Market – Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures.

### PRACTICAL COMPONENTS:

- Students are to form in groups (a group consists of 4-6 students) and visit local companies/firms/business organisations to attain practical knowledge of essential aspects of corporate taxation including MAT and dividend distribution tax.
- Students are to form in groups (a group consists of 4-6 students), and visit local companies /business organisations to explore the potential avenues for tax avoidance and tax evasion.
- Students are asked to meet their regular and permanent salaried teachers to identify tax planning avenues.
- Students are required to visit local companies/business organisations to observe the process of book profit calculation under section 40b.
- DTAA or Double Taxation Avoidance Agreement is an agreement that India signed with 85 other countries to avoid levying taxes twice on the same income. Students are asked to identify bilateral agreement entered into between India and other countries to promote and foster economic trade and investment between two Countries by avoiding double taxation.

### REFERENCE TEXT BOOKS:

1. Ahuja, G. K. & Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House.
2. Aggarwal, K., Direct Tax Planning and Management, Atlantic Publications.
3. Lakhotia, R.N., Income Tax Planning Handbook, Vision Books.
4. Singhanian, V. K. & Singhanian, Kapil, Direct Taxes law & Practice. Taxmann Publications.
5. Srinivas E. A., Handbook of Corporate Tax Planning, Tata McGraw Hill.
6. Bhagavati Prasad, Direct Taxes Law and Practice, Vishwa Prakashan, New Delhi.

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### COM DSE 203: BANK MANAGEMENT

Course Name	BANK MANAGEMENT	L	T	P	C	IM	EM	TM
Course Code	22COMDSE203	4	0	0	4	30	70	100

L-Lecture, T-Tutorial, P-Practical, C-Credits, IM-Internal Marks, EM-External Marks, TM-Total Marks

### Course Description and Purpose:

Bank Management course provide a comprehensive understanding of the banking industry, and it equips students with key skills to perform a variety of banking services. The purpose of the course is to enable students to understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment.

## **Course Objectives:**

The objective of this course is to study the microeconomics of banking theory, that would allow to understand the operations, regulation and problematic of the banking sector.

## **Course Learning Outcomes:**

**By the end of the course, students will be able**

- Gain knowledge on bank management and bank marketing processes in banking sector.
- Identify what are the different types of banks, how banking sector reforms affected banking operations and performance.
- Identify the liquidity and capital adequacy problems and develop strategic measures to overcome the same.
- Evaluate Asset Liability Management (ALM) for measuring, monitoring and managing the market risk of a bank.
- Conceptualize different components of risk modelling in banking Industry.
- Assess different types of regulations pertaining to risk management in banking industry.

## **Course Content:**

### **UNIT -I (10 Hours)**

#### **Commercial Banking in India:**

Introduction – Scheduled and non-scheduled banks – Origin & Development - Evolution and growth of banking system in India – Present Structure - Recommendations of Narasimham Committee –Challenges before Indian commercial banks – Opportunities for Indian commercial Banks – Strengths and weaknesses of Indian commercial banks – Banking Sector Reforms

### **UNIT -II (12 Hours)**

#### **Liquidity and Capital Adequacy in Banks**

Liquidity: Purpose – Sources – Measurement – Liquidity / profitability problem – Theories of liquidity management – Priorities in the employment of bank funds – Problem of resource allocation in Indian commercial banks - Capital Adequacy in Banks: Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian commercial banks.

### **UNIT -III (10 Hours)**

#### **Banking Operations**

Credit Management: Cardinal principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy – Evaluating credit applicant – Loan supervision Investment Management: Nature and significance of investment management in commercial banks – Fundamental principles of security investment by commercial bank – Management of security investment – Reviewing investment portfolio – Organisation of investment function.

## **UNIT -IV (10 Hours)**

### **Asset Liability Management and Non-Performing Assets**

Concept of ALM – Objectives – Functions – Process – Measurement and Management of Risks Concept of NPAs, NPAs in Indian commercial banks, Causes, Suggestions and steps for containing NPAs, Prudential norms.

## **UNIT -V (10 Hours)**

### **Bank Marketing**

Concept of bank marketing - Formulating and implementing marketing strategies for a commercial bank - Relationship banking: Concept, Distinguishing features, Utility, Fundamentals of relationship banking, Process of developing relationship with customers, Formulating relationship banking strategy.

#### **Practical Components:**

- Students are to form in groups (a group consists of 4-6 students) to study and submit a brief report on the effect of banking sector reforms on operational excellence and competitiveness of public and private sector banks in India.
- Students are to form in groups (a group consists of 4-6 students) and visit any two public sector banks in their locality to study how the banks are working on liquidity management, asset management, liability management and capital management.
- Students are asked to visit any two public and private sector banks in their locality to study and understand the virtualization of transactions in banking system.
- Students shall visit any two local banks to observe and write down the procedures meant for issuing letters of credit, traveler's cheque, etc.
- Students are to identify effective measures to contain NPAs in public and private sector banks in India.
- Students are to form in groups (a group consists of 4-6 students) to study and submit a brief report on customer relationship management practices that are in vogue in local banks.

#### **REFERENCE TEXT BOOKS:**

1. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.
2. M. Y. Khan, Indian Financial System , Tata McGraw Hill.
3. Bharati Pathak, Indian Financial System
4. Gerald Hatler, Bank Investments and Funds Management, Macmillan
5. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin.
6. Dudley Lockett, Money and Banking, MacGraw Hill.
7. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead”, Response Books.

**PAPER SETTING (SEMETER-END EXMINATION) AND EVALUATION OF THEORY ANSWER PAPER**

- a) Question papers in theory subjects shall be set by the Examiners appointed for that purpose by the University. The list of panel of examiners shall be prepared and approved by the PG Boars of Studies (BOS).
- b) The semester-end exam question paper shall be **70 Marks** and divided into 5 units of equal weightage. Each Paper shall, unless otherwise prescribed, be of **THREE hours** duration only.
- c) **The pattern of question paper shall be as follows:**
- (i) The question paper shall consist of Two parts – Section-A (short answer questions) and Section-B (long answer questions). Questions shall assess knowledge, application of knowledge, and the ability to synthesize knowledge. The paper setter shall ensure that questions covering all skills and all units are set. Questions shall be of three categories of difficulty level – low difficulty, average difficulty and high difficulty.
- (ii) In Section-A, there shall be 8 short answer questions covering from all five Units, minimum one question from each unit of the course. Students are to answer any five questions each of 4 marks. **(5 X 4 = 20 M)**
- (iii) In Section-B, there shall be five long answer questions each of 10 marks. All questions shall be compulsorily with internal choice within the questions from each Unit. That is, there shall be 2 questions from each unit of course with an internal choice. Questions may be subdivided into sub-sections such as a, b, c and the allocation of marks depend on the weightage of the topic. **(5 X 10 = 50 M)**
- d) There shall be double valuation of theory papers in the University Examinations. The Answer Papers shall be valued by two approved examiners appointed by the University.
- e) If the difference between the marks awarded by the two Examiners is not more than 20 per cent of the maximum marks, the marks awarded to the candidate shall be the average of two evaluations. If the difference between the marks awarded by two examiners is more than 20 percent, the script shall be evaluated by a third examiner. The average of marks of nearest two valuations shall be considered as marks secured by the candidate. However, if one of the three marks falls exactly midway between the other two, then the highest two marks shall be taken for averaging.
- f) A candidate who fails in one semester examination or who is not able to take it shall be eligible to take the same examination along with the candidates of the next batch of the same semester.
- g) Candidates who have completed the course in each semester and have earned the necessary attendance and progress certificate shall be permitted to continue the next semester course irrespective of whether they have appeared or not at the previous examination(s). Such candidates may be permitted to appear for the examination of earlier semester along with the subsequent semester examinations.