

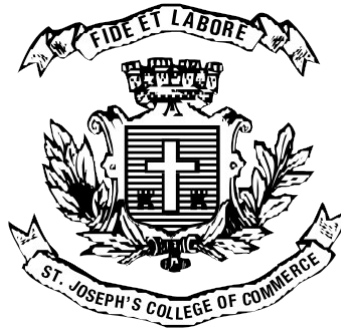
St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the National Assessment and Accreditation Council (NAAC)

*Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"*



Bachelor of Commerce (Professional – International Accounting and Finance)

Semester V & VI

Syllabus as per National Education Policy 2020

Curriculum Framework w.e.f., 2021-2022

Academic Year 2023 – 2024

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 65 in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers

six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM PROGRAMME

- 1. To provide conceptual knowledge and application skills in the domain of Commerce studies.*
- 2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.*
- 3. To sharpen the students' analytical and decision-making skills.*
- 4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.*
- 5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.*
- 6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.*
- 7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.*

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options

- 1. The regulations governing the four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.*
- 2. The Bachelor of Commerce Programme shall be structured in a semester mode with multiple exit options:*

Certificate in Commerce	<i>On the completion of First Year (two semesters)</i>
Diploma in Commerce	<i>On the completion of Second Year (four semesters)</i>
Basic Bachelor Degree	<i>On the completion of Third Year (six semesters)</i>
Bachelor Degree with Honours	<i>On the completion of Fourth Year (eight semesters)</i>

*As per the current regulations, exit option is only after 6 semesters and 8 semesters.

3. *The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the **Doctoral Programme** in a relevant discipline.*

4. *The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.*

5. *The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.*

6. *The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.*

7. *A wide range of **Skill Enhancement Courses** are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.*

8. *In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of **Open Elective Courses** that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.*

9. *Students can make a choice of a **specialization/elective** in the 3rd and the 4th year of the SJCC/B.Com (Professional – International Accounting and Finance)/5 & 6 Sem/2023-24/P-4*

programme.

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

*The duration of the undergraduate degree programme is **four years** (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of **one academic year** (two-semester) with a **Certificate** in the discipline; **Diploma** after the study of **two academic years** (four Semesters) and **Basic Bachelor Degree** after the completion of **three academic years** (six Semesters). The successful completion of **Four-Year** undergraduate Programme would lead to **Bachelor Degree with Honours in the discipline.***

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

IV. ATTENDANCE

- a.** *A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.*
- b.** *A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.*

V. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table:

Category of Courses	Objectives/ Outcomes
Languages	<i>Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.</i>

Ability Enhancement Courses	<i>Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.</i>
Skill Enhancement Courses	<i>Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.</i>
Vocational Enhancement courses	<i>Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.</i>
Foundation/ Discipline based Introductory Courses	<i>These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.</i>
Major Discipline Core Courses	<i>Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.</i>
Major Discipline Elective Courses	<i>These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.</i>
Open or Generic Elective Courses	<i>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.</i>
Project work/ Dissertation/ Internship/ Entrepreneurship	<i>Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.</i>
Extension Activities	<i>As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community</i>

	<i>service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.</i>
Extra/Co-curricular Activities	<i>The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.</i>

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
<i>Certificate in Commerce</i>	<i>51</i>
<i>Diploma in Commerce</i>	<i>101</i>
<i>Basic Bachelor Degree</i>	<i>149</i>
<i>Bachelor Degree with Honours</i>	<i>193</i>

**Credits are subject to change as per the NEP guidelines*

VII. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of

studies.

VIII. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
<i>Continuous Internal assessment – CIA 1</i>	<i>20% marks</i>
<i>Continuous Internal assessment – CIA 2</i>	<i>20% marks</i>
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) *The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.*
- b) *During the end of the semester, end semester examination shall be conducted by the college for each course. This, forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.*
- c) *The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.*
- d) *The marks of the total internal assessment shall be published on the ERP for students at the end of semester.*
- e) *The internal assessment marks shall be submitted to the COE as per the date mentioned.*
- f) *There shall be no minimum in respect of the internal assessment marks.*
- g) *Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.*

MINIMUM FOR A PASS

- a. *A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.*

- b. *The student who is passed in all the end semester examinations in the first attempt is eligible for rank*
- c. *A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.*
- d. *The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.*
- e. *If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.*

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- *Certificate in Business Commerce*
- *Diploma in Business Commerce*
- *Basic Bachelor's Degree in Business Commerce*
- *Bachelor's Degree with Honours in a Discipline*

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities

and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.*
- b. Availability of same combination of subjects studied in the previous college.*
- c. He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.*

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.*
- b. His/her transfer admission shall be within the intake permitted to the college.*
- c. He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.*
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.*

Outcome Based Education (OBE)

B.Com

(Professional – International Accounting and Finance) Program Educational Objectives (PEO)

Our B.Com (Professional – International Accounting and Finance) program will produce graduates who will:

PEO1: *Be competent, creative and highly valued professionals in industry, academia, or government.*

PEO2: *Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.*

PEO3: *Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.*

PEO4: *Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.*

Programme Outcomes (PO)

After the completion of the B.Com (Professional – International Accounting and Finance)

Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate *the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.*

PO2: Decision Making Skill

Apply *underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.*

PO3: Integrated Problem-solving and Research

Analyze *how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.*

PO4: Critical Thinking Skill

Evaluate *evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems*

P05: Creative Thinking Skill

Develop, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

P06: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

P07: Leadership and Team Work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

P08: Ethical Conduct and Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

P09: Collaboration and Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

P010: Self-directed and Life – long Learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs)

B. Com (Professional – International Accounting and Finance) P011:

Emerging Trend of International Accounting practices

Apply specialized knowledge and professional skills in international accounting and finance, auditing techniques and their applicability in all fields of business.

P012: Financial Analytics for Corporate Financial Planning

Apply high ethical standards, integrity, expertise and efficiency in executing key financial plans and policies and explore potential outcomes.

B.COM - Honours (Professional - International Accounting & Finance)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 4 Hrs/3 Cr	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core 4 Hrs/4 Cr	Cost Accounting I	Cost Accounting II	Financial Reporting	Advanced Financial Reporting	Marketing Management	Human Resource Management	Corporate Tax	Mergers, Acquisition & Corporate Restructuring	
	Taxation I	Taxation II	Financial Management	Governance Risk and Ethics	Business Statistics	Theory & Practice of Banking	Business Information System	Business Intelligence - Data Analytics and Visualization *	
	Financial Accounting	Business Law	Audit and Assurance	Strategic Management	Advanced Audit and Assurance I	Advanced Audit and Assurance II	Entrepreneurial Development Programme	Financial Markets and Services*	
	-	-	-	-	Operation Research	Company Law and Secretarial Practice	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Cr	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 4 Hrs/3 Cr	-	-	-	-	Elective 1 Advanced Financial Management I	Elective 2 Advanced Financial Management II	Elective 3 Advance Performance Management	Elective 4 Forensic Accounting and Fraud Examination	
	-	-	-	-	-	-	-	-	
SEC - SB 2 Hrs/2 Cr	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Cr	-	-	-	-	Financial Modeling	Financial Accounting and Control	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Cr	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation &	-	-	-	-	-	-	-	Research Proposal Formulation &	
Internship 2 Cr/4 Cr	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship * 4 Cr	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Cr	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/Association/Sports 1 Cr		Extracurricular Activities/Association/Sports 1 Cr	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8
Total	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

Bachelor of Commerce (Professional - International Accounting & Finance)**Course Matrix as per National Education Policy****SEMESTER V**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C4 21 DC 501	<i>Marketing Management</i>	DSC-1	4+0+0	60	40	100	4
2.	C4 21 DC 502	<i>Business Statistics</i>	DSC-2	4+0+0	60	40	100	4
3.	C4 21 DC 503	<i>Advanced Audit and Assurance I</i>	DSC-3	4+0+0	60	40	100	4
4.	C4 21 DC 504	<i>Operation Research</i>	DSC-4	4+0+0	60	40	100	4
5.	C4 21 DE 501	<i>Advanced Financial Management 1</i>	DSE-1	3+0+1	60	40	100	3
6.	C4 21 VE 501	<i>Financial Modeling</i>	VEC-1	3+0+1	60	40	100	3
7.	C4 21 SO 501	<i>Social Internship</i>	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

Bachelor of Commerce (Professional - International Accounting & Finance)**Course Matrix as per National Education Policy****SEMESTER VI**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C4 21 DC 601	<i>Human Resource Management</i>	DSC-1	4+0+0	60	40	100	4
2.	C4 21 DC 602	<i>Theory and Practice of Banking</i>	DSC-2	4+0+0	60	40	100	4
3.	C4 21 DC 603	<i>Advanced Audit and Assurance II</i>	DSC-3	4+0+0	60	40	100	4
4.	C4 21 DC 604	<i>Company Law and Secretarial Practice</i>	DSC-4	4+0+0	60	40	100	4
5.	C4 21 DE 601	<i>Advanced Financial Management II</i>	DSE-2	3+0+1	60	40	100	3
6.	C4 21 VE 601	<i>Financial Accounting and Control</i>	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	<i>Corporate Internship</i>	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

SEMESTER – V

C4 21 DC 501 - MARKETING MANAGEMENT

COURSE OBJECTIVES

The course aims to enable students to understand the elements and strategies of marketing and to expose them to the latest trends in marketing.

Module 1: Introduction to Marketing

8 Hrs

Definition – Nature – Scope – Importance – Concepts – Functions – Micro and Macro Environment – Meaning and Difference – Marketing Management – Meaning & Functions

Module 2: Market Segmentation, Targeting & Positioning

8 Hrs

Marketing Mix (elements) Basis – Prerequisites for Sound Segmentation – Target Marketing Strategies – Product Positioning, Meaning and Steps involved

Module 3: Consumer Behaviour

8 Hrs

Meaning of Consumer Behaviour – Factors Influencing Consumer Behaviour – Buying Decision Process and its Stages

Module 4: Product & Pricing

18 Hrs

Product Mix – Product Life Cycle – New product development – Branding & Packing – Meaning – Types – Advantages and Disadvantages – Objective of Pricing – Factors Influencing Pricing Decisions – Methods of Pricing and Pricing Strategies

Module 5: Channel of Distribution & Promotion

8 Hrs

Factors Affecting Choice of Channel – Channel Design Decision - Channel Management- Promotion – Meaning – Promotion Mix – Selection of Media – Advertisement Copy – Evaluation of Advertising – Personal Selling – Sales Promotion

Module 6: Ethical Aspects and Recent Trends in Marketing

10 Hrs

Marketing Ethics and Consumer Rights – Socially Responsible Advertising – Ethics and Regulation in Product – Pricing – Packaging and Labelling - E-Business – Tele-Marketing – M-Business – Relationship Marketing – Retailing – Concept Marketing and Virtual Marketing (concepts only) Ethics and sustainable consumption

Skill Development

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

- 1. Identify the producer of your choice and describe in which stage of the product life cycle it is positioned.*
- 2. Develop a strategy for development of a product.*
- 3. Select a producer and describe an advertising endeavour for it, since its introduction.*
- 4. Conduct a survey to study Consumer Behaviour for a product of your choice.*
- 5. Develop an Advertisement copy for a product.*
- 6. Prepare charts for distribution network for different products.*

COURSE OUTCOMES

After completion of the course the students will be able to:

- 1. Describe the concept of marketing in theory and practice.*
- 2. Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.*
- 3. Analyze the factors determining consumer behavior.*
- 4. Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.*
- 5. Interpret the factors affecting channel distribution, management of channels and current trends in wholesaling.*
- 6. Apply ethical behaviour in marketing and recent trends in Marketing.*

Books for Reference

- ❖ Armstrong & Kotler: Marketing - An Introduction.*
- ❖ C. S. V. Murthy: Business Ethics.*
- ❖ J. C. Gandhi: Marketing Management.*
- ❖ Philip Kotler: Principles of Marketing.*
- ❖ R.S.Davar: Marketing Management.*

- ❖ *Sherlaker S. A.: Marketing Management.*
- ❖ *Sontakatti: Marketing Management.*
- ❖ *William Stanton, Michael Etzel, Bruce Walker: Fundamentals of Management.*
- ❖ *William Stanton: Marketing Management.*

SEMESTER V

C4 21 DC 502 - BUSINESS STATISTICS

COURSE OBJECTIVES

The course aims to equip the students with the basic concepts of statistics and its application in making business decisions using various statistical tools.

Module 1: Probability Distribution **12 Hrs**

Baye's Theorem, Random Variable, Expectation and Variance of Random Variable, Probability distributions-Binomial, Poisson and Normal distributions with business applications.

Module 2: Correlation Analysis **10 Hrs**

Concept - Types and Methods – Scatter Diagram, Karl Person's & Spearman's Rank Correlation of Coefficient – Lag and Lead in Correlation.

Module 3: Regression Analysis **10 Hrs**

Concept – Properties of Regression Co-efficient – Methods – Linear Regression – difference between Correlation and Regression

Module 4: Time Series Analysis **10 Hrs**

Meaning – Definition – types – Methods of Solving Secular Trend Analysis - Moving Averages - Least Squares Method (Linear) – Semi-Averages Method

Module 5: Decision Theory **10 Hrs**

Meaning - Process of Decision Making – Elements - Types of Decision- Making Situations - Decision-Making under Certainty - Uncertainty and Risk - Bayesian Approach - Decision Tree Technique

Module 6: Simulation **8 Hrs**

Essence of Simulation - Applications of Simulation - Generation of Random Numbers, Solving Problems using Monte - Carlo Technique

Skill Development

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

1. *Collect secondary data and analyze using forecasting techniques.*
2. *Solve decision making problems using EXCEL by applying statistical techniques.*
3. *Apply Decision Tree Technique for decision-making using secondary data relating to companies.*

COURSE OUTCOMES

After completion of the course the students will be able to:

1. *Determine the type of distribution on studying the characteristic of data.*
2. *Interpret the result of Correlation analysis to establish the relationship between two variables.*
3. *Interpret the result of Regression analysis to establish the relationship between two variables in the context of chosen Business problem.*
4. *Apply the appropriate method of solving trend analysis by using Time series analysis in the context of chosen Business problem.*
5. *Use Decision tree technique on different type decision making situations for solving Business problems.*
6. *Apply the Monte – Carlo Simulation Technique for solving Business problems.*

Books for Reference

- ❖ *ACCA Approved Study Material – Becker, Kaplan and BPP.*
- ❖ *C. B. Gupta: Statistics, Himalaya Publications.*
- ❖ *Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.*
- ❖ *Dr. Asthana: Elements of Statistics, Chaitanya.*
- ❖ *Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.*
- ❖ *Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.*
- ❖ *Ellahance: Statistical Methods.*
- ❖ *S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.*

SEMESTER V
C4 21 DC 503 - ADVANCED AUDIT & ASSURANCE – I

COURSE OBJECTIVES

The course aims to give insights into ethical practices, ethical developments, various regulatory environment and handling professional appointments.

Module 1: Ethics and Code of Conduct **8 Hrs**

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

Module 2: Professional Liability **10 Hrs**

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

Module 3: Current Issues and Developments **12 Hrs**

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

Module 4: Regulatory Environment **10 Hrs**

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

Module 5: Practice Management - Quality Control **10 Hrs**

Principles and Purpose of Quality Control - Quality Control Firm Level - Quality Control for Individual Audit

Module 6: Practice Management - Obtaining and Accepting Professional Appointments **10Hrs**

Change in Auditors - Advertising and Fees – Tendering Acceptance- Terms of the Engagement

Skill Development

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

1. Analyse and present the concept of audit and assurance and the functions of audit, corporate

governance, including ethics and professional conduct.

2. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.

3. Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.

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

5. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.

6. Draft an investigation on behalf of a Public Limited Company.

7. Record the verification procedure with respect to any one fixed asset

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the ethical practices and code of conduct that are expected of an Auditor within the conceptual frame of auditing.

2. Illustrate the situations by which professional liabilities arises for the Auditors

3. Examine the implications of current issues and developments in the context of integrated reporting and transnational Audit.

4. Devise a plan for corporate governance and internal control within the international regulatory framework.

5. Evaluate the quality control practices and its implications in the context of firm and individual level Audit.

6. Explain the procedure involved in acceptance and terms of engagement of audit appointments.

Books for Reference

- ❖ *ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.*
- ❖ *S.K Basu: Auditing principles & techniques, Pearson Education*
- ❖ *Varsha Ainapu e& Mukund Ainapure: PHI learning private limited*
- ❖ *Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House*
- ❖ *ArunaJha: Elements of Auditing, Taxmann.*

SEMESTER V
C4 21 DC 504 - OPERATIONS RESEARCH

COURSE OBJECTIVES

This course aims to equip the students with optimization techniques pertaining to complex decision making in business.

Module 1: Introduction to Operations Research

4 Hrs

Origin - Meaning & Definition - Methodology - Scope - O.R. Models - Features - Techniques - Limitations

Module 2: Introduction to Linear Programming

12 Hrs

Introduction - Basic Concepts in LPP - Formulation of LPP Model - Solving LPP using Graphical Method - Maximization and Minimization Model

Module 3: Simplex Method

14 Hrs

Introduction - Standard LPP form and its Basic Solutions - Slack- Surplus and Artificial variables - Simplex Algorithm - Artificial Starting Solution - Big-M Method - Minimization of LPP - Duality (Simple Problems Only)

Module 4: Transportation Problem

14 Hrs

Introduction-Linear Programming Formulation of the Transportation Problem - Methods of Finding Initial Solution - North West Corner Method - Least Cost Method - Vogel's Approximation Method - Test for Optimality - Modified Distribution Method - Economic Interpretation - (Special Cases on Prohibited Routes, Unbalanced and Maximization) - Trans-shipment Method (Concept Only).

Module 5: Assignment Problem

8 Hrs

Introduction - Mathematical Statement of the problem - Solution Methods of Assignment Problem - Enumeration Method - Simplex Method - Transportation Method - Solving Problems Using Hungarian Method Only.

Module 6: Network Analysis

8 Hrs

Introduction - Network Analysis - Guidelines for construction of network diagram - Deterministic

Time Estimates – Developing a Project – Network – Project Duration & Critical Path - Forward Pass – Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM.

Skill Development *(These activities are only indicative, the faculty member can innovate)*

- 1. Visit a Supply Chain vendor and prepare a report on application of Transportation technique for any process.*
- 2. Analyse using Job assignment techniques, job profiles and the labour cost in a factory.*
- 3. Draw a network diagram for a project and identify the critical path.*
- 4. Compute earliest expected time and latest allowable time for events in a project.*

Course Outcomes

After completion of the course the students will be able to:

- 1. Describe the nature and scope of OR models and its applications for Business decision making.*
- 2. Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.*
- 3. Solve a Linear Programming problem by using simplex or Big-M method for business decision making.*
- 4. Solve a Transportation problem for business decision making using various methods.*
- 5. Solve an assignment problem for business decision making by using Hungarian method.*
- 6. Develop a project network diagram and analysis by Pert or CPM method for project management.*

Books for Reference

- Budnik, Frank S Dennis Mclcaavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- Kalavathy S: Operation Research, Vikas Pub Co.*
- Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.*
- Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.*
- Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi.*
- Srivastava V. K. et.al: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- Taha Hamdy: Operations Research, Prentice Hall of India.*

SEMESTER V

C4 21 DE 501 - ADVANCED FINANCIAL MANAGEMENT - I

COURSE OBJECTIVES

This course aims to equip students with the skills to analyse the investments proposals, international project appraisals, investment decisions with risk assessment.

Module1: The Role & Responsibility Of Financial Manager **11 Hrs**

Key role of finance manager-Behavioural Finance-Treasury- Money market instruments, treasury management function-Corporate governance-Introduction to risk management

Module 2: Advanced Investment Appraisal **12 Hrs**

NPV modelling including inflation, taxation and working capital- Single period and multi period capital rationing -Discounted payback period -Project duration and measure of risk-IRR v MIRR-Value at risk-Impact of corporate reporting on investment appraisal

Module3: International Investment & Financing Decisions **12 Hrs**

Effects of exchange rate assumption on project values-Calculation of international NPV using Purchasing power parity and interest rate parity-Transfer Pricing-Transaction, translation & economic risk- Issues in choosing finance for overseas investment.

Module 4: Financing Investment Decisions **13 Hrs**

Sources of finance -Cost of capital (K_e , K_d , K_p) -CAPM (Beta valuation) and WACC-Theories of capital structure (M&M with tax without tax, static trade off theory, pecking order theory, traditional view, agency theory)-Islamic Finance-Credit risk

Module 5: Dividend Decisions **6 Hrs**

Dividend policy and types-Dividend capacity (Introduction to FCFE)

Module 6: Risk Adjusted WACC & Adjusted Present Value **6 Hrs**

APV -CAPM v APV

Skill Development

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

1. *Identify the financial management functions in a business in different scenarios like mergers/ acquisitions etc.*

2. *Assess and report the impact of the economic environment on financial management.*
3. *Analyse and apply various working capital management techniques in a business.*
4. *Carry out effective investment appraisal*
5. *. Identify and evaluate alternative sources of business finance for a project and present it higher management.(Role play)*
6. *Apply principles of business and asset valuations and prepare a report.*
7. *Apply risk management techniques in business scenarios.*

COURSE OUTCOMES

After completion of the course the students will be able to:

1. *Describe the role of financial advisor in the context of management of the financial resources and financial risks of a firm.*
2. *Develop an ethical financial policy incorporating the reporting and governance of sustainability practices as per the expectations of stakeholders.*
3. *Analyze the implications of recent developments in international financial environment while designing the financial planning framework for multi - national business organizations.*
4. *Examine the implications of financial restructure options on firm's value.*
5. *Justify the options of business reorganization plans and its implications on Firm's value.*
6. *Examine the options of cross border Mergers and Acquisitions for Business expansion and its implications on value of firm.*

Books for Reference

- ❖ *ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.*
- ❖ *Dr. R P Rustagi: Financial Management, Taxmann*
- ❖ *Jonathan Berk & Peter DeMarzo: Pearson Education*
- ❖ *Bhabatosh Banerjee: Fundamental of Financial Management, PHI*
- ❖ *Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons*
- ❖ *Prasanna Chandra: Theory & Practice, Tata McGraw Hill.*

SEMESTER- V
C4 21 VE 501 - FINANCIAL MODELING

COURSE OBJECTIVES

The students will be able to explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications and apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm.

Module 1: Financial Modeling – concepts and application **10 Hrs**

Meaning of Financial modeling, reasons for using Excel for financial modeling, steps for building a financial model, who builds financial models, hallmarks of a good financial model, Objective of building financial modeling, types of financial models.

Introduction to Understanding the Basic Features of Excel Introduction to Excel, Understanding Advanced Features of Excel. Sum function, Sumif function, Sumifs function, Average, averageif, Averageifs, Count function, Countblank, Counta, Countif, Countifs, Cell Referencing, Absolute Cell Referencing, Relative Cell Referencing, Mixed Cell referencing, Match function, Index function, PMT, PV, FV, If and AND functions. Correcting of common Excel Errors

Module 2: Advanced Excel Functions **10 Hrs**

What if analysis, Sensitivity Analysis, One way Data Table, Two Way Data Table, Goal Seek function, Scenario manager and Solver functions, Monte Carlo simulation Simulation using Excel Generating Random Numbers that follow a particular distribution-Simulation Building Models in Finance using Simulation.

Module 3: Preparation of Forecasted of Financial Statements **10 Hrs**

Preparing comparative financial statement, Common - sized financial statement, Trend Analysis, Ratio Analysis, Du Pont Analysis using Excel Spreadsheet Model. Venture capital financing eligibility – Case study, Forecasting of financial Statements - Case Study

Module 4: Financial Modeling for Project and Francize **10 Hrs**

Financial Modeling for Project Appraisal, Identify the Revenue Drivers and Cost Drivers of Project Business model and Francize Business model, Use of Functions like Payback Period, Discounted

Payback Period, Net Present Value (NPV) and Internal Rate of Return (IRR). Francize - Financial Modeling - Case study

Module 5: Financial modeling for company valuation **10 Hrs**

Discounted cash Flow (DCF), DCF in the valuation of company, weighted average cost of capital (WACC), terminal value, Enterprise value and equity value, Discounted Cash Flow – Financial Modeling - Case study

Module 6: Advanced Financial Models **10 Hrs**

Designing Advanced Financial Models, Stock turnover ratio, Debtor turnover ratio, creditors turnover ratio, working capital schedule, Property and Plant equipment schedule, Debt schedule, Forecasting of three financial statements (Income statement, balance sheet and cash flow statement) linking with schedules – Case Study Pivot and Macros

Skill development

- 1. A group of students visit business premises and conduct interviews to study the Business Model, revenue models*
- 2. A group of students visit Restaurants/ KFC / Automobile dealers/ Hospitals/ Medical stores/ retail outlets and identify cash inflows and cash outflows, footfalls.*
- 3. A group of students develop assumptions for the preparation forecasted financial statements with live historical financials from money control.com*
- 4. Students prepare forecasted financial statements with live historical financials from money control.com*

Course Outcomes:

After completion of the course the students will be able to

- 1. Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications*
- 2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm*
- 3. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel*
- 4. Construct a Financial Modeling for Project and francize after identifying the Revenue Drivers and Cost Drivers of those Business models*

5. *Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.*
6. *Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.*

Books for Reference:

- ✓ *Michael Rees (2018), 'Principles of Financial modeling' Wiley*
- ✓ *Michael Samonas (2015) 'Financial forecasting, Analysis and Modelling' Wiley*
- ✓ *Simon Benninga (2014) 'Financial Modeling' MIT press*
- ✓ *Jordan Goldneior. Advanced Excel Essentials.*
- ✓ *John walkenbach. Excel 2013 Bible.*
- ✓ *Gupta Vijay (2002), Statistical Analysis with Excel, VJ Books Inc., Canada*
- ✓ *Winston L. Wayne (2014), 'Microsoft Excel 2013: Data Analysis and Business Modeling', Microsoft Press, U.S.A.*
- ✓ *Chandan Sengupta ,Financial Analysis and Modeling Using Excel and VBA , Wiley*
- ✓ *Ruzbeh J. Bodhanwala ,Taxmann's Financial Management using Excel Spreadsheet,*

SEMESTER – VI

C421DC601-HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

The course is conceptualized to acquaint the students with the basic skills required in managing people in an organization.

Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs

HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department.

Module – 2: HR Planning, Recruitment, Selection & Induction, Training & Development 14 Hrs

HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP.

Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

Selection: Meaning and definition, significance, selection procedures, Placement:

Meaning and definition

Induction: Meaning, definition, process and importance.

Training & Development: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.

Module – 3: Performance Appraisals and Career Management 10 Hrs

Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal.

Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre- requisites.

Succession planning: Meaning and importance, Differences in HRP and Succession Planning. Employee

Engagement: Meaning, Definition, Importance and strategies to improve employee engagement.

Difference between employee engagement and employee satisfaction.

Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Module – 4: Compensation and Reward Management 8 Hrs

Job Evaluation: Meaning, Importance and Techniques.

Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.

Rewards: Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.

Module – 5: Human Resource Accounting & Auditing

8 Hrs

Human Resource Accounting: Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

Module 6 – Contemporary Human Resource Practices.

12 Hrs

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). , Training & Development (Virtual mentorship, Experiential Learning, Learner centred E –Learning), Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

Remote working & Gig Economy: Benefits & Challenges

Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only)

Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information.

Impact of artificial intelligence and augmented reality on business and society

Skill Development

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

- 1. Chart out the methods of appraising employees of any (one) organization of your choice.*
- 2. Compare the HR policies of different companies in different sectors.*
- 3. Analyse welfare techniques for employees of different categories (e.g. Women, men, senior employees).*
- 4. Draft the executive development plan of any company.*
- 5. Compare and contrast the different recruitment models in companies.*

COURSE OUTCOMES

After completion of the course the students will be able to:

- 1. Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.*
- 2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.*
- 3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.*
- 4. Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.*
- 5. Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.*
- 6. Design an innovative business model or process integrated with emerging trends in HRM.*

Books for Reference

- ❖ *C. B. Memoria: Personnel Management.*
- ❖ *David Bell: Personnel Management.*
- ❖ *David R Hampton: Modern Management issues and Ideas.*
- ❖ *Deepak Kumar Bhattacharya: Human Research Management*
- ❖ *K. Aswathappa: Human Resource & Personnel Management.*
- ❖ *K. K. Aheja: Personnel Management.*
- ❖ *Michael Porter: HRM and Human Relations.*
- ❖ *T. N. Chhabra& K. K. Aheja: Managing People at Work.*
- ❖ *AmandeepKaur, PunamAgarwal – Industrial Relations*
- ❖ *A. M. Sarma – Aspects of labour welfare and social security.*

SEMESTER – VI

C4 21 DC 602 – THEORY AND PRACTICE OF BANKING

COURSE OBJECTIVES

This course aims to familiarize students with the banking system and to inculcate functional knowledge about interacting with bankers and create awareness about emerging trends and advancements in the field of banking.

Module – 1: Nature of Banking and functions of a banker **12 Hrs**

Functions of Commercial banks, Sources and employment of commercial bank funds, earning assets of a bank, Creation of credit by banks, Theories of Liquidity and profitability. Obligations and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation. Corporate governance in banking sector

Module – 2: Commercial banks and central bank **8 Hrs**

Types of Banks: Scheduled and Non- Scheduled Banks, Regional Rural Banks, and Development Banks: IFCI, SFC, SIDC, ICICI, IDBI, and NABARD.

Types of Banking systems- Branch, Unit, Investment (Development), Universal (Mixed) Banking. Understand the basic purpose and functions of: Retail banking – Investment banking (securities/trading) – Corporate Banking – Private banking – Co-operative banks.

Micro Credit- Meaning and Importance, Islamic financing-Meaning and Five Basic Principles. Regulatory Authority-RBI Quantitative and qualitative credit control measures (in detail).

Module – 3: Negotiable Instruments **10 Hrs**

Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

Module – 4: Paying and Collecting Banker **10 Hrs**

Precautions to be taken by a Paying banker, Protection to Paying banker in case of Order cheques, Suitable replies to dishonored cheques. Conversion by Collecting banker, Duties of Collecting banker

Module -5: Principles of Bank Lending and Managing Risk **12 Hrs**

Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks – Basel norms and its global impact with special emphasis on its implementation in India.

Module – 6: Latest trends in banking **8 Hrs**

Phone banking- call centers- Internet banking-mobile banking- payment gateways-card technologies-MICR electronic clearing- Total branch computerization-centralized banking-electronic fund transfer-RTGS-NEFT-Electronic money-E- cheques. Green and sustainable

Skill Development

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

- 1. Analyse the various retail banking products offered by visiting the websites of Five different Commercial banks (three public and two private sector banks).*
- 2. Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.*
- 3. Prepare a project report for obtaining bank loans*
- 4. Prepare a detailed report on the loan moratorium announced by RBI during the pandemic*
- 5. Present the role of 'bad bank' in India that was announced in the Union budget of current financial year*

COURSE OUTCOMES

After completion of the Course the students will be able to:

- 1. Explain the nature and functions of commercial banks and disclosure of information about customers.*
- 2. Illustrate the structure and system of banking in India.*
- 3. Use negotiable instruments and cheques in accordance with the merit of the case.*
- 4. Examine the role of a paying and collecting banker on different situations.*
- 5. Apply risk management techniques in accordance with the type of the lending.*
- 6. Examine the implications of recent trends in banking.*

Books for Reference

- ✓ Sundaram&Varshney: Theory & Practice of Banking.*
- ✓ De Kock: Central Banking.*
- ✓ Dr. K. N. Prasad & T. Chandradass: Banking and Financial System.*
- ✓ Maheswari& Paul. R. R: Banking Theory and Law and Practice.*
- ✓ Rudder Datt& K. P. M. Sundara: Indian Economy.*
- ✓ S. M. Jha: Services Marketing.*
- ✓ Shekar&Shekar: Theory and Practice of Banking*

SEMESTER – VI

C4 21 DC 603 - ADVANCED AUDIT & ASSURANCE- II

COURSE OBJECTIVES

The students will be enabled to plan for an audit, examine the evidences, to conduct group audit and prepare an audit report.

Module 1: Audit of Historical Financial Information - Planning **8 Hrs**

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

Module 2: Audit of Historical Financial Information – Evidence **10 Hrs**

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

Module 3: Audit of Historical Financial Information - Evaluation & Review **12 Hrs**

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

Module 4: Audit of Historical Financial Information - Group Audits **10 Hrs**

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

Module 5: Other Assignments **10 Hrs**

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

Module 6: Reporting **10 Hrs**

Appraisal of Auditor's Reports - Key Audit Matters - Forming and Critiquing an Audit Matter - Communication with those Charged with Governance - Actions when Auditor's Report is Modified - Other Reports, Ethical audit report and ethical guidelines for auditor

Skill Development

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

- 1. Analyse and present the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.*
- 2. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.*
- 3. Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.*
- 4. Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.*
- 5. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.*
- 6. Draft an investigation on behalf of a Public Limited Company.*
- 7. Record the verification procedure with respect to any one fixed asset.*

COURSE OUTCOMES

After completion of the course the students will be able to:

- 1. Devise a plan for the conduct of Audit of historical financial information.*
- 2. Examine the Audit evidences in connection with the conduct of Audit of historical financial information.*
- 3. Explain the review procedure involved in Audit of historical financial information.*
- 4. Illustrate the procedure in the conduct of Group Audit of historical financial information.*
- 5. Relate the measurement of social and environmental performance with Integrated reporting.*
- 6. Describe the usual matters to be incorporated in the Auditor's report.*

Books for Reference

- ❖ ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.*
- ❖ S.K Basu: Auditing principles & techniques, Pearson Education*
- ❖ Varsha Ainapure & Mukund Ainapure: PHI learning private limited*

- ❖ *Saxena, Reddy & Appannaish: A Text of Auditing, Himalaya Publishing House*
- ❖ *Aruna Jha: Elements of Auditing, Taxmann.*

SEMESTER VI

C4 21 DC 604 - COMPANY LAW AND SECRETARIAL PRACTICE

COURSE OBJECTIVE

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

Module 1: Over View of Companies Act, 2013

6 Hrs

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations- Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? - Types and Requirements of law.

Module 2: Company Formation

16 Hrs

(a) Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups

(b) Documents to Commence Business:

(c) Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra-vires and Alteration of Memorandum

Articles of Association: Meaning, contents, alteration constructive notice and indoor management

Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects.

Certificate for commencement of business

Module 3: Shares

16 Hrs

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members.

Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement- Differential voting rights – Reduction of Share Capital.

Borrowing and Debenture: Borrowing powers – Effects of Ultra Vi-res borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed - MCA 21 Guidelines

Module 4: Company Meetings

10 Hrs

Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting – Requisites of a valid meeting – Quorum – Chairman – Adjourned Meetings – Proxies

– Voting – Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2

Module 5: Directors

6 Hrs

Need for Directors – Position of Directors – Their appointment –

Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director

Module 6: Winding Up

6 Hrs

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company.

Behavioral ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law

Skill Development

(These activities are only indicative – the Faculty member can innovate)

- 1. Apply simulation with the help of BLISS Software.*
- 2. Collect prospectus of a company, identify the type of the prospectus and highlight the important points in the prospectus to the prospective shareholders.*
- 3. Draft a ten pointer agenda for a shareholders meeting.*
- 4. Collect blank share application form and fill in the details required.*
- 5. Draft a Memorandum of Association and Articles of Association of an imaginary joint stock company including the five clauses.*

6. *Design and present process of Dematerialization and rematerialization.*
7. *Draft a process flowchart involved in Book building.*
8. *Explore the MCA21 portal and identify important features of the website and present the important information disseminated*

COURSE OUTCOMES

After completion of the course the students will be able to:

- 1) *Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the companies' act of 2013.*
- 2) *Plan for formation of company right from promotion to commencement of business stage.*
- 3) *Illustrate the procedure involved in raising capital by way of*
- 4) *Issue of Shares and Debentures.*
- 5) *Conduct company meetings as per the compliance to manage the internal and external affairs of company.*
- 6) *Illustrate the duties and responsibilities of director as per compliances under companies' act of 2013.*
- 7) *Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.*

Books for Reference

- ❖ *K. Majumdar & G. K. Kapoor: Company Law & Practice.*
- ❖ *Avtar Singh: Principles of Company Law.*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Company Law & Secretarial Practice.*
- ❖ *K. C. Garg & Vijay Gupta: Company Law & Secretarial Practice.*
- ❖ *M. C. Bhandari: Guide to Company Law Procedure.*
- ❖ *M. C. Kuchchal: Secretarial Practice.*
- ❖ *M. C. Shukla & Gulshan: Principles of Company Law.*
- ❖ *N. D. Kapoor: Company Law & Secretarial Practice.*
- ❖ *S. C. Kuchchal: Company Law & Secretarial Practice.*
- ❖ *Taxman: Company Law.*
- ❖ *Tuteja: Company Administration and Meetings.*

SEMESTER – VI

C4 21 DE 601 - ADVANCED FINANCIAL MANAGEMENT- II

COURSE OBJECTIVES

The students will be equipped to evaluate various investment decisions and design optimal capital structure and understand the risk management techniques involved in these decisions.

Module 1: Option Pricing **10 Hrs**

Application of BSOP model to value option to expand, delay, withdraw and redeploy- Factors that influence the value of the options-Greeks.

Module 2: Hedging Foreign Exchange Risk **15 Hrs**

Types for FOREX risks-Internal techniques of hedging-netting, matching, leading and lagging- Forward contract -Money market hedging-Futures contracts-Currency options - Currency swaps.

Module 3: Hedging Interest Rate Risk **11Hrs**

Forward rate agreement-Interest rate guarantees-Interest rate futures-Interest rate options – caps, floors and collars -Interest rate swaps

Module 4: Mergers & Acquisition I **5 Hrs**

Types of M&A-Synergy-Defences against hostile takeover bids- Methods of financing M&A and forms of consideration-Regulation of takeovers, Ethical conduct in Mergers and Acquisitions

Module 5: Corporate Failure & Restructuring **9 Hrs**

Ratio analysis-Financial distress-Business reorganisation methods-Corporate restructuring

Module 6: Mergers and Acquisitions - II **10 Hrs**

Principles of Business Valuation - Asset-Based Models - Market- Based Models - Cash-Based Models - Valuation of High Growth Start-Ups - Firms With Product Options - Methods of Financing Mergers.

Skill Development

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

- a. *Identify the financial management functions in a business in different scenarios like mergers/ acquisitions etc.*
- b. *Assess and report the impact of the economic environment on financial management.*
- c. *Analyse and apply various working capital management techniques in a business.*
- d. *Carry out effective investment appraisal.*
- e. *Identify and evaluate alternative sources of business finance for a project and present it higher management. (Role play)*
- f. *Apply principles of business and asset valuations and prepare a report.*
- g. *Apply risk management techniques in business scenarios.*

COURSE OUTCOMES

After completion of the course the students will be able to:

1. *Evaluate the options of investment decisions and Equity valuation by using Monte Carlo Simulation and capital budgeting.*
2. *Develop an optimum capital structure on considering its implications on the value of firm.*
3. *Analyze the implications of financing of overseas investments in the wake of effect of exchange rate assumptions.*
4. *Examine the role and implications of financial institutions in treasury management practices by using money market instruments.*
5. *Justify the adoption of a risk management technique by using derivatives in the context of Forex and interest rate risks.*
6. *Select an appropriate valuation of Business model and method of financing the Mergers for Business expansion and its implications on value of firm.*

Books for Reference

- ❖ *ACCA APPROVED STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *Dr. R P Rustagi: Financial Management, Taxmann*
- ❖ *Jonathan Berk & Peter DeMarzo: Pearson Education*
- ❖ *Bhabatosh Banerjee: Fundamental of Financial Management, PHI*
- ❖ *Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons*
- ❖ *Prasanna Chandra: Theory & Practice, Tata McGraw Hill*

SEMESTER VI
C4 21 VE 601 – FINANCIAL ACCOUNTING AND CONTROL

COURSE OBJECTIVES

This course equips students with skills to prepare and present financial statements using software for financial accounting and control.

Module 1: Introduction to SAP

6 Hrs

History of SAP – Different SAP FICO Modules – Introduction to SAP FICO Enterprise structure – Creation of the company – Company code – Business Area – Functional Area – Segment Area – FM Area – Financial Accounting Global settings – Fiscal year variant – Posting period – Document type – Posting keys – Field status variant

Module 2 – New General Ledger Concept

6 Hrs

Maintenance of Leading & Non leading ledger – Activation of Non-Leading ledger – Scenario & customer fields for non -leading-ledgers – Ledger group – Document splitting concept – Chart of accounts – Accounting groups – Creation and maintenance of account master – Transaction entry – Document parking and holding – Recurring entry/sample document

Module 3- Cash, Accounts receivable/Payables and Asset Accounting

15 Hrs

Maintenance of house bank – Maintenance of cheque lots – Creation of customer/vendor master record – Invoice entry – Incoming/outgoing payments – Automatic payment programmer – Special GK Ledger – Dunning – Payment terms - Chart of Depreciation – Asset classes – Account determination – Creation of asset – Acquisition of asset – Retirement of asset – Depreciation run – Scrape of asset – Transfer of asset

Module 4 – Controlling and Cost center accounting

10 Hrs

Maintain controlling area – Maintain versions – Maintain co-documents no ranges – Maintenance of cost elements – Maintenance of cost center master – Maintenance of activity types – Planning of cost center – Maintenance of Internal orders – Settlement of internal order – Budgeting of internal order

Module 5 – Product cost controlling

10 Hrs

Cost estimation – Price updating – Cost sheet maintenance – Costing variant maintenance – Work in progress calculation – Variance calculation – Order settlement

Module 6- Profitability Analysis**7 Hrs**

Maintenance of operating concern – Assign operating concern to controlling area – Assign quantity fields and assign value fields – Direct posting for FI-MM – Report painter configuration – Execution of reports – Profit center accounting – Controlling area settings – Maintenance profit center – Assignment of sales revenue account to profit center – maintain number ranges for profit center local document – execution of profit center report

Module 7 – Financial Statement**6 Hrs**

Configuration of financial statement versions – Execution of reports – Year-end closing activities – Period -end closing activities