



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of

B.COM. ACCA

(INTERNATIONAL FINANCE)

Under NEP Regulations, 2021

ಸಂತಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು- 575 003

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ST ALOYSIUS COLLEGE(AUTONOMOUS)
MANGALURU - 575 003

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Re-accredited by NAAC with 'A' Grade with CGPA 3.62/4
Recognised by UGC as "College with Potential for Excellence"
Conferred "College with "STAR STATUS" by DBT, Government of India.
Centre for Research Capacity Building under UGC-STRIDE

Date: 17-08-2022

NOTIFICATION

Sub: Syllabus of **B.COM – ACCA (INTERNATIONAL FINANCE)** under NEP Regulations, 2021. (As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide Agenda No: 6.1 (2021-22)
2. Decision of the Academic Council meeting held on 09-07-2022 vide Agenda No 14.
3. Office Notification dated 21-02-2022
4. Office Notification dated 17-08-2022

Pursuant to the above, the Syllabus of **B.COM – ACCA (INTERNATIONAL FINANCE)** under NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on 18-12-2021 & 09-07-2022 is hereby notified for implementation with effect from the academic year **2021-22**.


PRINCIPAL




REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

PROGRAM OUTCOMES (POs)

B.COM (ACCA)

PO1: Students will be able to critically analyze the Global Accounting standards and Reporting while making a decision as finance and administrative Executives in the capacity of an ACA Affiliate.

PO2: Students will be able to effectively communicate within and outside the multi-cultural organisations at a global level by frequent interactions leading to effective listening and interpreting matters concerned thus develop negotiating skills.

PO3: Students will be able to interact freely with members of global body like ISDC, with which the college has MOU and take their guidance to enrich their global careers.

PO4: Students will demonstrate empathetic concerns towards global citizens and contribute towards the development of the various nations, by being well informed regarding Corporate Social Responsibility issues and actively participating in resolving international crisis affecting the corporate world.

PO5: Students will be able to deal with ethical dilemmas and value systems existing in the global corporate organisations and accept responsibilities by enforcing ethical code of conducts.

PO6: By learning global environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations at an international level.

PO7: Students will develop the ability to learn constantly through-out their global careers and thereby contribute significantly towards social and technological changes.

PO6: Learning environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations.

PO7: Students will have the ability to keep updating technical knowledge and will be exposed to corporates through apprenticeship for a period of six months.

PROGRAM SPECIFIC OUTCOMES (PSOs)

B.COM (ACCA)

PS01: Understand internationally accepted financial accounting and reporting practices throughout the program.

PS02: Analyze and apply various fundamental knowledge of accounting, Taxation laws, Financial reporting techniques in corporates and other institutions.

PS03: In depth knowledge of business concepts like Risk Management, Corporate Governance, Business Ethics which is required to manage the organisations effectively.

PS04: Understand the applications of Management accounting, Auditing techniques, Cost Accounting techniques and Finance in business organisations.

ProgramStructure - ACCA
B.Com - Vocational (International Finance)

NEP SCHEME – 2021-22							
B.COM. – INTERNATIONAL FINANCE – I SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.1	Language – I English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 320 DC1.1	International Financial Accounting	DSC	3+0+2	40	60	100	4
G 320 DC2.1	Organisational Behaviour	DSC	4+0+0	40	60	100	4
G 310 DC3.1	Principles of Marketing	DSC	4+0+0	40	60	100	4
G 310 OE1.1/ G 310 OE2.1/ G 310 OE3.1	Managerial Economics/ Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	20	30	50	2
G 705 VB1.1	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
						700	25

NEP SCHEME – 2021-22							
B.COM. – INTERNATIONAL FINANCE – II SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.2	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	Language-II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 320 DC1.2	International Management Accounting	DSC	3+0+2	40	60	100	4
G 320 DC2.2	Business Mathematics	DSC	3+0+2	40	60	100	4
G 320 DC3.2	Financial Reporting	DSC	4+0+0	40	60	100	4
G 310 OE1.2/ G 310 OE2.2/ G 310 OE3.2/	Public Finance/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
G 702 AE1.2	Environmental Studies and Value Education	AECC	2+0+0	20	30	50	2
G 703 VB1.2	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.2	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems

ACCA

B.COM VOCATIONAL(International Finance)

Semester I

Group 1 Core 1 (ACCA) INTERNATIONAL FINANCIAL ACCOUNTING

Course objectives:

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain the context and purpose of financial Reporting
- Define the qualitative characteristics of financial information
- Demonstrate the use of double-entry and accounting systems
- Record transactions and events
- Prepare a trial balance (including identifying and correcting errors)
- Prepare basic financial statements for incorporated and unincorporated entities.
- Prepare simple consolidated financial Statements
- Interpretation of financial statements

UNIT 1: THE CONTEXT AND PURPOSE OF FINANCIAL REPORTING (12 Hours)

The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs - The main elements of financial reports - The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information

UNIT 2: THE USE OF DOUBLE-ENTRY AND ACCOUNTING SYSTEMS (12 Hours)

Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals

UNIT 3: RECORDING TRANSACTIONS AND EVENTS (12 Hours)

Sales and purchases - Cash - Inventory -Tangible non-current assets - Depreciation - Intangible non-current assets and amortization - Accruals and prepayments - Receivables and payables - Provisions and contingencies - Capital structure and finance costs

UNIT 4: PREPARING A TRIAL BALANCE (12 Hours)

Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations - Suspense accounts

UNIT 5: PREPARING BASIC FINANCIAL STATEMENTS AND SIMPLE CONSOLIDATED FINANCIAL STATEMENTS (12 Hours)

Statements of financial position - Statements of profit or loss and other comprehensive income - Disclosure notes - Events after the reporting period - Statements of cash flows - Incomplete records - Subsidiaries - Associates

UNIT 6: INTERPRETATION OF FINANCIAL STATEMENTS (12 Hours)

Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.

Books for Reference:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. 13th edition, 2010, McGraw-hill Education.
2. Horngren, Sundem, Elliott, Philbrick, Introduction to Financial Accounting, 10th edition, 2011, Pearson Education.
3. Sukla M C, Grewal T S, Guptha S C - Advanced Accountancy, Vol I, 2016, S.Chand& sons, New Delhi
4. Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method,& Application, Vol I, 2015, S Chand & sons, New Delhi.
5. Jain &Narang- Practical Problems in Advanced Accountancy (Principles of Accounting Vol I), 13th edition 2016, Kalyani publishers, Ludhiyana
6. Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vol I, 10th edition, 2009, Vikas Publishing House PvtLtd,New Delhi
7. Patil V A &Korlahalli-Principles and Practice of Accountancy, R Chand & Co, New Delhi
8. Monga, J.R. Financial Accounting: concepts and Applications. Mayur Paper Backs, 14th edition 2012, New Delhi.
9. Chakraborty- Advanced Accountancy, Navabharath Publishers, Calcutta
10. Arulanandan (MA) and Raman (KS)- Advanced Accountancy, Himalaya publishing house, Delhi
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India
12. Jagadesh R. Raiyani, GauravLodh- International Financial Reporting Standards (IFRS) and Indian Accounting Practices. New Century Publications, New Delhi India
13. Arif Ahmed, Subratakar - hand book on IFRS (International Financial Reporting Standards) converging to IFRS.
14. ACCA Study Material 2016 of BECKER, KAPLAN and BPP

B.COM VOCATIONAL (International Finance)

Semester I

Group I

ORGANISATIONAL BEHAVIOUR

Objectives:

- To understand the basic concept of organizational behavior
- To know the importance of change in the organization
- To know different types of leadership in the organization and leadership theories
- To provide knowledge in group behavior and the methods of handling informal groups
- To acquaint with the knowledge of motivation theories and importance of motivation management

Pedagogy: This Course includes lectures, case analysis, Group Discussion, Seminars and assignments.

Unit 1: INTRODUCTION: (12 Hours)

Definition & Meaning of Organization behavior - Nature - Approaches to Organization Behavior- Human Resource, Contingency, Productivity, Systems ; Models of Organization Behavior- Autocratic, Custodial, Supportive, Collegial Model. Evolution of Management Thought, Classical Approach - Neo Classical - Human Relations Approach - Hawthorne Experiments, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter - Five-force analysis.

Unit 2: MANAGEMENT OF CHANGE: (12 Hours)

Introduction of change in the organization - Forces for Change - Forces responsible for change- Internal and External Forces; Meaning of Resistance to change - Levels of Change- Individual Level of Change, Group Level Change, Organizational Level changes; Strategies to Overcome resistance to change.

Unit 3: LEADERSHIP: (12 Hours)

Definition - Importance - Nature -Types of Leadership - Formal and informal Leadership- Difference between Leaders and Managers - Leadership Styles- Likert's Style, Entrepreneurship Leadership Style ; Leadership Qualities - Leadership Theories.

Unit 4: CONFLICT MANAGEMENT AND GROUP BEHAVIOUR: (12 Hours)

Nature of groups - Formal and Informal Groups - Group Dynamics- Team Work & Team Building, Meaning of Conflict, Sources and Causes of Organization Conflict, Stages of Conflict- Methods of conflict management strategies

Unit 5: INDIVIDUAL BEHAVIOUR: (12 Hours)

Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Learning - Process of Learning - Principles of Learning - Organizational Reward Systems - Behavioral Management, Perceptions - Importance - Factors influencing perception.

Unit 6: MOTIVATION AND STRESS MANAGEMENT: (12 Hours)

Meaning & Definition of Motivation – Nature of Motivation -Importance – Types- Primary, General and Secondary Motives – Effects on work behavior, Theories of Work Motivation - Ouchi's Theory Z, Carrot and Stick Theory, Herzberg's theory, Vroom's Theory, McGregor's Theory, McClelland's Achievement Motivation Theory. Meaning & Definition of Stress – Work Stressors& Sources of Stress – Prevention and Management of stress- Strategies to Overcome Stress – Balancing work and Life.

REFERENCES:

1. Hellrighal, Slocum and Woodman, Organizational Behavior, Cengage Learning, Revised edition
2. Ivancevich, Konopaske&Maheson, Organizational Behaviour & Management, 7th edition, Tata McGraw Hill,
3. Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, Revised Edition
4. Robbins S.P, SeemaSanghi, Organizational Behavior, 11ed, Pearson Education
5. Paul Hersey, Kenneth H. Blanchard, Management of Organizational behavior, 8th ed., Pearson Edu.
6. Michael Butler & Edward Rose "Introduction to Organizational Behavior", Jaico Publishing House, 2013
7. Stephen P. Robbins, Timothy A. Judge, NeharikaVohra "Organizational Behaviour", Dorling Kindersley Pvt Ltd, 2013
8. K. Ashwathappa,"OrganisationalBehaviour", Himalaya Publishing House, 11th Revised Edition, 2013.
9. Dr. Ananda Das Gupta, "Organizational Behaviour Design, Structure and Culture", Biztantra Publication, 2014
10. Harold Koontz & Heinz Weihrich "Essentials of Management", McGraw Hill Publication, 19th Edition 2013.
11. P. SubbaRao, "Management and Organizational Behaviour", Himalaya Publishing House, 2012.

B.COM VOCATIONAL (International Finance)

Course Code: G310DC3.1

Name of the Course: Principles of Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	52Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyze the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Syllabus:

Hours

Module No. 1: Introduction to Marketing

10

Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.

Module No. 2: Consumer Behaviour & Market segmentation

10

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. **Market segmentation:** Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.

Marketing Mix: Product-Price-Place & Promotion.

Module No. 3: Product and Pricing

10

Product: Concept and features of Product, Concept of product mix; Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.

Pricing: Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

Module No. 4: Promotion and Distribution

12

Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;

Distribution: Channels of distribution - meaning and importance; Types of distribution channels: Wholesaling and retailing.

Module No. 5: Recent Developments in Marketing

10

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Mobile Marketing, Social Media Marketing and Email Marketing.

Skill Development Activities:

1. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun&MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER I

Name of the Course: **Managerial Economics**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to day life.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

Syllabus:

Hours

Module No. 1: Nature and scope of Managerial Economics

8

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of Managerial economics, Nature and Objectives of Managerial economics, Scope of Managerial Economics; Role and Responsibilities of Managerial economists, , Uses of Managerial Economics, , Relationship of Managerial Economics with Statistics, Accounting and Operations Research, The Basic process of decision making.

Module No. 2: FUNDAMENTAL CONCEPTS OF MANAGERIAL ECONOMICS

8

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility;; Law of diminishing marginal utility –Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility –Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line and shifts in budget line, Managerial theories: Baumol's Model, Marris's Hypothesis, Williamson's Model. Case Study:Dabur India Limited: Growing Big and Global

Module No. 3: THEORY OF DEMAND AND DEMAND FORECASTING

8

Demand – Demand determinants – law of demand – Demand function –; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS

8

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale ,Supply analysis – Meaning , determinants of supply , law of supply , Break Even Analysis –

Meaning, Assumptions, Determination of BEA, Limitations, Uses of BEA in Managerial decisions. Case Study: Automobile Industry in India: New Production paradigm.

Module No. 5: MARKET STRUCTURE AND PRICING PRACTICES 8

Perfect competition – Assumptions, , Measuring producers surplus under perfect competition ; Meaning of general equilibrium; Monopoly – types, price discrimination – Essential conditions , Price Discounts and differentials - Monopolistic competition – features, Oligopoly – features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Cartels, Case Study: Product life cycle pricing, Pricing Strategies: Price Skimming, Penetration Pricing, Loss leader pricing, Peak Load pricing. David Fights Goliath: The Nirma Story.

Skill Development Activities:

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultan Chand Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultan Chand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultan Chand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterson H. Craig and W. Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.
8. Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
9. K.K. Dewett Modern Economic Theory, 2013, S. S Chand & Sons, New Delhi
10. D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
11. H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
12. Mote, Paul, Gupta Managerial Economics , 2012, Tata McGraw Hill
13. D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
14. H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
15. Edward Shapiro Macro Economics Analysis , 2012, Galgotia Publications
16. A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
19. Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools (for Application Purposes)
20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)

Case study reference:

Geethika, Ghosh & Choudhury, Managerial Economics 2/e, McGraw Hill. 2011

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER - I

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Analyze various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyze information from company's annual report;
- Comprehend the management reports of the company.

Syllabus:

Hours

Module No. 1: Introduction to Accounting

08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Module No. 2: Transactions and Recording of Transactions

08

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 3: Preparation of Financial Statements

08

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 4: Company Accounts

08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Module 5: Management Reports

08

Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

Text Books:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., &Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER I

Name of the Course: Financial Literacy

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

3 Credits

3 Hrs

40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus:

Hours

Module No. 1: Introduction

08

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting

08

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services

08

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office

08

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), SukanyaSamridhiYojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service,

Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial Services

08

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under PradhanmantriAwasYojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

Semester II

Group I Core 1 (ACCA) INTERNATIONAL MANAGEMENT ACCOUNTING

Course OBJECTIVES:

To develop knowledge and understanding of management accounting techniques to support management in planning, measuring, controlling and monitoring business performance in a variety of business context.

Learning outcome:

On successful completion of this paper, candidates should be able to:

- Explain the nature, source and purpose of management information
- Explain and apply cost accounting techniques
- Prepare budgets for planning and control
- Compare actual costs with standard costs and analyze any variances
- Explain and apply performance measurements and monitor business performance.

UNIT 1. THE NATURE, SOURCE AND PURPOSE OF MANAGEMENT INFORMATION

(12 Hours)

Accounting for management - Sources of data - Cost classification - Presenting information

UNIT 2. COST ACCOUNTING TECHNIQUES

(12 Hours)

Accounting for material, labour and overheads - Absorption and marginal costing -

UNIT 3. COST ACCOUNTING METHODS

(12 Hours)

Job and batch costing- Process costing- service/operation costing- Alternative cost accounting principles

UNIT 4. BUDGETING

(12 Hours)

Nature and purpose of budgeting - Statistical techniques - Budget preparation - Flexible budgets - Capital budgeting and discounted cash flow - Budgetary control and reporting Behavioural aspects of budgeting

UNIT 5. STANDARD COSTING

(12 Hours)

Standard costing system - Variance calculations and analysis - Reconciliation of budgeted and actual profit

UNIT 6. PERFORMANCE MEASUREMENT

(12 Hours)

Performance measurement - overview - Performance measurement - application - Cost reductions and value enhancement - Monitoring performance and reporting

Books for Reference:

1. S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
2. Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
3. Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
4. Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
5. JawaharLal and SeemaSrivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
6. Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
7. M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
8. ACCA Study Material, BECKER, KAPLAN and BPP

B.COM VOCATIONAL (International Finance)

SEMESTER II

Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	52 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

Syllabus:

Hours

Module No. 1: Number System and Indices

10

Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems. Set theory-Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon;

Module No. 2: Commercial Mathematics

10

Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.

Module No. 3: Theory of Equation

10

Introduction - Meaning-Problems on Linear equations and solving pure and affected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).

Module No. 4: Probability, Permutations & Combinations and Matrices

12

Probability, addition and multiplication theorem of Probability (without proof) and its application. Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

Module No. 5: Measurement of Solids

10

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder. Concept of Limits.

Skill Developments Activities:

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principles to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

Text Books:

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and SridharaRao, Business Mathematics.
6. PadmalochanaHazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. PadmalochanHazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti& V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER II

Group I Core 3 FINANCIAL REPORTING

Course Objectives:

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Learning outcome

- On successful completion of this paper candidates should be able to:
- Discuss and apply a conceptual and regulatory frameworks for financial reporting
- Account for transactions in accordance with International accounting standards
- Analyze and interpret financial statements.
- Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards

UNIT 1. THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING (12 Hours)

The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities - Regulatory framework - The concepts and principles of groups and consolidated financial statements

UNIT 2. ACCOUNTING FOR ASSETS IN FINANCIAL STATEMENTS (12 Hours)

Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets

UNIT 3. ACCOUNTING FOR LEASE TRANSACTIONS IN FINANCIAL STATEMENTS (12 Hours)

Financial instruments - Leasing - Provisions and events after the reporting period

UNIT 4. ACCOUNTING FOR OTHER TRANSACTIONS IN FINANCIAL STATEMENTS (12 Hours)

Taxation - Reporting financial performance - Revenue - Government grants - Foreign currency transaction.

UNIT 5. ANALYSING AND INTERPRETING FINANCIAL STATEMENTS (12 Hours)

Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques in specialized, not-for-profit, and public sector entities.

UNIT 6. PREPARATION OF FINANCIAL STATEMENTS (12 Hours)

Preparation of single entity financial statements - Preparation of consolidated financial statements including an associate.

Books for Reference:

- M.P. Vijay Kumar, First Lessons in Financial Reporting, 2017, Snow White
- Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, 2014, S. Chand
- Lawrence Revsine, Financial Reporting and Analysis, 5th edition, 2010, McGraw Hill Education
- Gupta R L and Radhaswamy M, Financial Accounting, 2014, Sultan Chand and Sons
- Alan Melville, International financial Reporting – A Practical Guide, 5th edition, 2016, Pearson Education Limited
- Loftus, Leo, Boys, Daniliuc, Luke, Ang, Byrnes, Financial Reporting, 2015, Wiley
- Raman B S, Advanced Financial Accounting, 2014, United Publishers

ACCA Study Material 2016, BECKERS, KAPLAN

B.COM VOCATIONAL (International Finance)

SEMESTER II

Name of the Course: PUBLIC FINANCE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Identify the basis of Money and sources of Public Finance
- Identify the stages of business cycles and take appropriatedecisions.

Syllabus: **Hours**

Module No. 1: Money **08**

Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High - powered money and the moneymultiplier.

Module No. 2: Value of money and its application **08**

Value of Money: meaning and theories - The quantity Theory of money - Fisher's Theory and the Cambridge Equations, Friedman's restatement of the quantity theory- Measurement of Value of money: Index Numbers - meaning, types and uses. Inflation: meaning, types, causes, effects and remedies-stagflation.

Module No. 3: Business Cycles **08**

Meaning features, phases- causes: Hawtrey's theory, Hick's theory and Schumpeter's Theory - Measures to control business cycles.

Module No. 4: Public Finance **08**

Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue - Meaning, Sources, Cannons of taxation. Public Expenditure - Meaning and Classification (Heads of Public Expenditure) Public Debt - Meaning Sources types of Public debt and methods of redemption.

Module 5: Fiscal Policy and Deficit Finance **08**

Public Budget - Meaning, Objectives, Components and types Fiscal Policy - Meaning, Objectives and Components Role of Fiscal policy in developing economy - Deficit finance.

Skill Development Activities:

- Acquire basics of money market operations & functioning of the moneymarket through intermediaries.
- Acquire knowledge about the functioning of the economic system & about economicfluctuations.
- Gains hand on experience of working of the banking system & the monetary policy.
- Understand the importance of Inter-NationalFinance

5. Any other activities, which are relevant to the course.

Books for reference:

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6thedition,2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rdedition,2009.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5thedition, 2011.
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition,2011.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.Musgrave
6. Public Finance theory and Practice, Tata McGraw Hill, 5th Edition,2011.

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER II

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	2 Hrs	24 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Understand the fundamentals of Indian Economy and its significance.
2. Evaluate the impact of monetary policy on the stakeholders of the Economy.
3. Assess the impact of fiscal policy on the stakeholders of the Economy.
4. Examine the status of inflation, unemployment and labour market in India
5. Inference the financial sector reforms in India.

Syllabus:

Hours

Module No. 1: Fundamentals of India Economy

05

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy

05

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3: Fiscal Policy

05

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market

05

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** - natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:

04

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same.
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

Text Books:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

B.COM VOCATIONAL (International Finance)

SEMESTER II

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyze Indian securities market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

Syllabus:

Hours

Module No. 1: Basics of Investing

08

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module No. 2: Fundamental Analysis

08

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Module No. 3: Technical Analysis

08

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Module No. 4: Indian Stock Market

08

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

Module 5: Investing in Mutual Funds

08

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Skill Development Activities:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., &Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

**B. Com Vocational (International Finance)
Semester III**

AUDIT AND ASSURANCE

DSC: Course Code: G320 DC 1.3

Credits: 4

Course Outcomes:

Total Hours: 56

CO1: To develop knowledge of auditing techniques

CO2: To understand the process of carrying out the assurance engagement

CO3: To be able to apply professional regulatory framework.

Module 1. AUDIT FRAMEWORK AND REGULATION (12 Hours)

The concept of audit and other assurance engagements - External audits - Corporate governance - Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit - The scope of the internal audit function, outsourcing and internal audit assignments

Module 2. PLANNING AND RISK ASSESSMENT (12 Hours)

Obtaining and accepting audit engagements - Objective and general principles - Assessing audit risks - Understanding the entity and its environment - Fraud, laws and regulations - Audit planning and documentation

Module 3. INTERNAL CONTROL (12 Hours)

Internal control systems - The use and evaluation of internal control systems by auditors - Tests of control - Communication on internal control

Module 4. AUDIT EVIDENCE (10 Hours)

Financial statement assertions and audit evidence - Audit procedures - Audit sampling and other means of testing - The audit of specific items - Computer-assisted audit techniques - The work of others - Not-for-profit organizations

Module 5. REVIEW AND REPORTING (10 Hours)

Subsequent events - Going concern - Written representations

UNIT 6. FINAL AUDIT (12 Hours)

Audit finalization and the final review - Audit reports

Skill Development:

1: Explain 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 obtains an understanding of the entity and its environment, assesses the risk of material misstatement

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

4: Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements

5: Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work

Books for Reference:

1. PankajGarg, Auditing and Assurance, 2017, Taxmann
2. Katharine Bagshaw, Audit and Assurance Essentials: For Professional Accountancy Exams, 2013, Wiley
3. Basu S K, Auditing – Principles and Techniques, 2005, Pearson
4. VarshaAinapure and MukundAinapure, Auditing and Assurance, 2nd edition, 2009, PHI Learning Pvt Limited.
5. ArunaJha, Elements of Auditing, 2nd edition 2005, Taxmann
6. SurbhiBhansal, Audit and Assurance, 2016, Bestword
7. Saxena, Reddy, Appannaiah, A Text Book of Auditing, Himalaya Publishing House
8. ACCA Study Material BECKERS, KAPLAN and BPP

B. Com Vocational (International Finance)

Semester III

FINANCIAL MANAGEMENT – I

Course code: G320 DC 1.4

Credits: 4

Course outcomes:

Total Hours: 56

CO1: This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation.

CO2: The paper expects the students to understand different functions of a financial manager in a globalized environment.

CO3: The paper helps the student to understand how well the working capital management can be done in a business.

CO4: The paper helps the student to calculate and evaluate the investment appraisal proposal received by the business.

CO5: The student will get a in-depth understanding of various special investment decision that a finance manager has to take.

Module 1: Role & purpose of finance function 10 hours

Financial objective of a business organisation – shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation

Module 2 : Financial management environment 10 hours

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

Module 3 : Working capital management 12 hours

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol’s model and Millar-Orr model – working capital financing strategies

Module 4 : Investment Appraisal techniques 12 hours

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis

Module 5 : Special investment decisions**12 hours**

Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates

Skill Development:

- Able to take up the role and understand the purpose of finance function in an organization
- Understanding the impact of economic environment on financial management
- Using of various tools & techniques for Working capital management
- Carrying out Investment appraisal
- Taking special investment decisions like Lease vs. buy and Asset replacement policies

Required references

- ACCA F9: Financial Management material from Kaplan Publishers
- Fundamentals of Financial Management, A.P.Rao (Everest Publishing House)
- Basics of Financial Management, V.K. Saxena and C.D.Vashist (Sultan Chand & Sons)
- Working Capital Management, Theory and Practice, Dr. P. Periasamy (Himalaya Publishing)
- Financial Management, Shashi K. Gupta and R.K. Sharma (Kalyani Publication)

**B. Com Vocational (International Finance)
Semester III**

PERFORMANCE MANAGEMENT

Course Code: G320 DC 3.3

Credits: 4

Course Outcomes:

Total Hours: 56

CO1: To develop knowledge and skills in the application of management accounting techniques

CO2: To learn the approaches for planning, measuring, controlling, monitoring and evaluation of business performance

CO3: To identify and apply budgeting techniques and methods for planning and control

CO4: To learn different costing systems to manage the performance of the organisations.

Module 1: Specialized cost and management accounting techniques (12 Hours)

Activity based costing - Target costing - Life-cycle costing – Environmental accounting

Module 2. Decision-Making Techniques (12 Hours)

Relevant cost analysis - Cost volume analysis - Limiting factors

Module 3. Decision-Making Technique- Pricing (12 Hours)

Pricing decisions – Make or buy and other short-term decisions - Dealing with risk and uncertainty in decision making

Module 4. Budgeting and Control (12 Hours)

Budgetary systems - Types of budget - Quantitative analysis in budgeting - Standard costing

Module 5. Variance Analysis (12 Hours)

Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances - Performance analysis and Behavioural aspects

Module 6. Performance Measurement and Control (12 Hours)

Performance management information systems - Sources of management information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioral aspects

Skill development:

- Able to apply cost accounting techniques, select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources.
- Identify and apply appropriate budgeting techniques and methods for planning and control
- Use standard costing systems to measure and control business performance and to identify remedial action
- Identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint.

Books for Reference:

- S P Jain and K L Narang, Cost and Management Accounting, 2014, Kalyani Publishers
- Colin and Drury, Cost and Management Accounting, 7th edition, 2012, Cengage India Private Limited
- Nigam, Theory and Techniques of Cost Accounting, 2000, Himalaya Publishing House, New Delhi
- Maheshwari S.N., Cost and Management Accounting, 14th revised edition, 2014, Sultan Chand and sons New Delhi
- JawaharLal and SeemaSrivastav, Cost Accounting, 4th edition 2008, McGraw Hill education.
- Ravi M Kishor, Cost and Management Accounting 6th edition 2016, Taxmann Publications
- M.N. Arora, A Text book of Cost and Management Accounting, 10th edition, Vikas Publishing
- ACCA Study Material, BECKER, KAPLAN and BPP

Name of the Program: B. Com Vocational (International Finance)

Course Code: G320 OE1.3

Name of the Course: GOVERNANCE, RISKS AND ETHICS (Open Elective Course)

Course Objective

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Learning Outcome

On successful completion of this paper, candidates should be able to:

- Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
- Evaluate the Professional Accountant's role in internal control, review and compliance.
- Explain the role of the accountant in identifying and assessing risk.
- Explain and evaluate the role of the accountant in controlling and mitigating risk.
- Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

UNIT 1. GOVERNANCE AND RESPONSIBILITY (8 Hours)

The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration

UNIT 2. CORPORATE GOVERNANCE (8 Hours)

Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sector governance

UNIT 3. INTERNAL CONTROL AND REVIEW (8 Hours)

Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control

UNIT 4. IDENTIFYING AND ASSESSING RISK

(8 Hours)

Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk

UNIT5. CONTROLLING RISK

(8 Hours)

Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modeling

UNIT 6. PROFESSIONAL VALUES, ETHICS AND SOCIAL RESPONSIBILITY

(10 Hours)

Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflict of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behaviour

Books for Reference:

1. Mandal S K, Ethics in Business and Corporate Governance, 2nd edition, 2017, McGraw Hill Education
2. Bhatia S K, Business Ethics and Managerial Values, 2002, Deep and Deep Publications
3. Treischmann Hoyt and Sommer, Risk Management and Insurance, 12th edition, 2005, South Western
4. Harrington and Niehaus, Risk Management and Insurance, 2nd edition, McGraw Hill Educatio
5. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: G310 OE2.3(Open Elective Course)

Name of the Course:Advertising Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

- CO1: Explain types of advertising media.
- CO2: Identify the factors that affect media selection.
- CO3: To learn evolve advertising strategy, formulate budget
- CO4: Understand ethical aspects in advertising
- CO5: Familiarize online portals in advertising

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:

	Hours
Module No. 1: ADVERTISING - INTRODUCTION	8
Meaning and definition, features of advertising, key players in the advertising industry, significance and criticism of advertising. Role of Advertising in Marketing Mix.	
Module No. 2: ADVERTISING APPEALS	8
Meaning and features of advertising appeals, types of advertising appeal- rational, emotional and moral . (Case study on advertising appeal).	
Module No. 3: ADVERTISING MEDIA	8
Media planning, newspaper, magazine, radio, television, direct mail, outdoor, point of purchase, internet, infomercial and Influencer Marketing.	
Module No. 4: ADVERTISING MANAGEMENT	8
Selecting target audience, setting advertising goal, developing message strategy, advertising copy- features and its elements, evaluating effects message copy.	
Module No. 5: ETHICAL ISSUES IN ADVERTISING	8
Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies.	

Skill development activities:

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

Text Books:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers,
- Advertisement Management,PooniaVirenders, Gennext Publication
- Advertisement Management,Donald W JugenheimerNadCarrt D Kelley,Roultdge,
- Philip Kotler and Gary Armstrong .

- Ramaswamy and Namakumari, "Marketing Management", McGraw Hill Education
- Parithosh Sharma "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw Hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" fourth edition, S Chand, NEW DELHI
- Rajan Saxena, "Marketing Management", McGraw Hill Education, New Delhi
- William Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management", Prentice Hall of India Ltd

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G310 OE3.3 (Open Elective Course)

Name of the Course: Entrepreneurial skills

Course Credits

No. of Hours per Week

Total No. of Teaching Hours

3 Credits

3 Hrs

40Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Learn skills to be an effective and capable entrepreneur.

CO2: Comprehend the key factors influencing entrepreneurial possibilities.

CO3: Recognize and creatively think to design and innovate unique business opportunities.

CO4: Understand the skills and knowledge for running and managing a new business.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus

Hours

Module No. 1: Entrepreneurship -Introduction

08

Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurship; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Module No. 2: Starting New venture

08

Creating and starting the venture - Steps for starting a small industry-idea generation, preparation of business plan - selection of types of organization - Entrepreneurship opportunities.

Module No. 3: Managing new venture

08

Managing, growing and ending the new venture - Preparing for the new venture launch - early management decisions Managing early growth of the new venture- new venture expansion strategies and issues - Going public - ending the venture.

Module No. 4: Financing of Enterprise

08

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities

Module 5: Entrepreneurship Development and Government

08

Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available. Government schemes for financial support to startups in India, MUDRA loan scheme, Atal Innovation Mission, startup India seed fund, ASPIRE.

Skill Development Activities:

1. Present video clip or podcast by successful entrepreneurs discussing about their entrepreneurial journey.
2. Conducting a activities like The Two-Minute Pitch Exercise, The Soft Skills

Exercise, The Business Thesis Exercise, The Envelope Exercise and any other activity relating to the course

3. Visit to any entrepreneurial development training center.
4. Collect the information about the incentives provided by the government.

Text Books:

1. Buame, S, Entrepreneurial And Innovative Management, School of Administration
2. Dwomo-Fokuo, E. Entrepreneurship Theory And Practice, Kumasi Polytechnic
3. Hisrich, R.D., Peters, M.P. Entrepreneurship Starting, Developing And Managing A New Enterprise, 3rd edition, Richard Dirwin Inc.
4. Kuratko, D.F., hodgetts, R.M, Entrepreneurship, A Contemporary Approach, 2nd edition, the Dryden Press. Vasanth Desai " Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
5. N.P.Srinivasan & G.P.Gupta, " Entrepreneurial Development ", Sultanchand & Sons.
6. P.Saravanelu " Entrepreneurship Development ", Eskapee Publications.
7. Satish Taneja, Entrepreneur Development ", New Venture Creation.
8. Robert D. Hisrich, Michael P. Peters, " Entrepreneurship Development, Tata McGraw Hill edition.

Note: Latest edition of text books to be used.

B.Com Vocational (International Finance)

Semester IV

Financial Management – II

Course code: G320 DC 1.4

Credits: 4

Course outcomes:

Total Hours: 56

CO1: This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of various sources of business finances

CO2: The paper aims to provide a deep understanding of the various capital structure theories and how to implement them.

CO3: The paper provides the introduction to various methods by which a business valuation takes place.

CO4: The paper provides various methods by which you can hedge the foreign exchange currency risk.

CO5: The paper provides various methods by which you can hedge the interest rate exposure risk.

Module 1 : Business finance and sources of funds 12 hours

Understand & evaluate various short & long term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of finance for SME sector including venture capital, crowd funding and angel financing

Module 2 : Capital structure theories and cost of capital 12 hours

Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory

Module 3 : Business valuations 10 hours

Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt

Module 4 : Foreign Currency Risk management 10 hours

Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralised & decentralised treasury function

Module 5: Interest rate risk Management 12 hours

Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money

market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA))

Skill Development:

- Understand the sources of business finance with their relative merits & demerits
- Knowledge & understanding of capital structure theories and cost of capital
- Understand and apply concepts of business valuation
- Understanding the use of tools & techniques of foreign currency risk management
- Understanding the use of tools & techniques of interest rate risk management

Required references

1. ACCA F9: Financial Management material from Kaplan Publishers
2. Fundamentals of Financial Management, A.P.Rao (Everest Publishing House)
3. Basics of Financial Management, V.K. Saxena and C.D.Vashist (Sultan Chand & Sons)
4. Working Capital Management, Theory and Practice, Dr. P. Periasamy (Himalaya Publishing)
5. Financial Management, Shashi K. Gupta and R.K. Sharma (Kalyani Publication)

B.Com Vocational (International Finance)
Semester IV
Corporate Reporting – I

Course code: G320 DC 2.4

Credits: 4

Course outcomes:

Total hours: 56

CO1: To underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment.

CO2: To understand fundamental ethical & professional principles related to corporate reporting.

CO3: To interpret financial statements for different stakeholders.

Module 1: Professional Behaviour & Compliance **12 HRS**

Ethical and professional issues in financial reporting – relevance and importance of ethical and professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

Module 2: Reporting of Financial Performance **12 HRS**

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & de-recognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

Module 3: Interpretation of Financial Statements **12 HRS**

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

Module 4: Changes in Accounting Regulations**10 HRS**

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued – Discuss the impact of current issues in corporate reporting- i) the revised Conceptual Framework for Financial Reporting, ii) Accounting policy changes, iii) Materiality in the context of financial reporting, iv) Defined benefit plan amendments, curtailment or settlement, v) Management commentary, and vi) Developments in Sustainability Reporting

Module 5: First Time Adoption of IFRS**10 HRS**

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption

Skill Development:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

Books for Reference:

1. Andrew Higson, Corporate Financial Reporting, Sage Publishing
2. Everingham G K, Corporate Reporting, 2004, Jutat& Co Ltd.
3. David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd edition, 2013, Wiley
4. Tim Sutton, Corporate Financial Accounting Reporting, 2nd edition, 2004, Financial Times Management
5. SonerGokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
6. M.P. Vijay Kumar, First Lessons in Financial Reporting, 2017, Snow White
7. Tulsian P C and Tulsian Bharat, Tulsian's Financial Reporting, 2014, S. Chand
8. Lawrence Revsine, Financial Reporting and Analysis, 5th edition, 2010, McGraw Hill Education
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

B.Com Vocational (International Finance)

Semester IV BUSINESS LAW

Course Code: G320 DC 3.4

Credits : 4

Course Objectives:

Total hours : 60

CO1: To familiarize the students to understand the concept of Business Law

CO2: To understand Rules and Regulations associated with it.

CO3: To study legal provisions and rules in business

CO4: To recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classroom lecture, interaction, assignment, case study analysis, group discussion, PPT and seminar.

Module 1: CONCEPT OF LAW (10 Hours)

Meaning & Definition of Law – Branches of Law – Sources of Law – Business Law, Indian Contract Act, 1872 -- Definition of Contract – Consensus Ad Idem– Nature of the Act - Legal Rules of a valid Contract – Classification of Contracts – According to enforceability, mode of creation and performance. Sale of Goods Act, 1930 – Classification of Goods - Effects of Destruction of subject matter – Contract of sale – Essentials – Distinction between Sale and Agreement to sell.

Module 2: OFFER AND ACCEPTANCE (10 Hours)

Introduction – Definition of Offer – Essentials and Legal Rules for a valid offer- Specific offer and General offer. Definition of Acceptance – Essentials and Legal rules for a valid acceptance.

Communication of Offer and Acceptance – Revocation of Offer and Acceptance – Communication of Revocation – Lapse of offer – Tender and its Acceptance – Cross Offers – Future Contracts. Standardized Forms of Contracts contained in Printed Documents – Legal rules relating to Standardized contracts.

Module 3: CONSIDERATION AND CONTRACTUAL CAPACITY (10 Hours)

Meaning and definition – Essentials and Legal Rules for a Valid Consideration – Legality of Agreement without Consideration – Privity of contract, exceptions to the rule of Privity or Stranger to contract. Capacity of Contract – Persons Competent to contract – Minors – nature and effects of Minor's Agreements – Doctrine of Restitution – Minors Liability for necessaries. Persons of Unsound Mind – Agreement by persons of Unsound Mind – Persons Disqualified by Law.

Module 4: FREE CONSENT AND LAWFUL OBJECT (10 Hours)

Introduction – Consent – Free consent – Coercion – Effect of Coercion – Duress – Coercion Vs Duress – Undue Influence – Presumption of Undue Influence – Effect – Burden of proof – Rebutting the presumption – Coercion Vs Undue Influence – Fraud – Essentials – Silence as fraud – Uberrimae Fidei – consequences of Fraud – Misrepresentation – Essentials – Effect of misrepresentation – Fraud

Vs Misrepresentation – Losing the Right of Rescission – Mistake – Bilateral – Unilateral – Mistake of Law. Lawful Object – meaning - doctrine of Public Policy – Agreements opposed to public policy. Void Agreements – Uncertain Agreements – Agreements by way of Wager- Effects of wagering agreements.

Module 5: DISCHARGE OF CONTRACT (10 Hours)

Performance of Contract – Quasi-Contracts – Modes of Discharging the Contract – Discharge by mutual agreement – Discharge by lapse of time- discharge by operation of law – Doctrine of supervening impossibility – Breach of Contract – Remedies for breach of contract – damages – ordinary, special, nominal, exemplary and liquidated damages and penalty.

Module 6: RIGHT TO INFORMATION AND CYBER LAW (10 Hours)

Object of Right to Information Act; what is information, what is Public Authority, Right to information under the Act; fee for seeking information, format of application; The Central Information Commission and State Information Commission. Cyber Laws – introduction – cyber space Vs physical space, scope of cyber laws; components of Cyber Laws in India – Information Technology Act, 2000 – relevant provisions from Indian Penal code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India; transactions to which IT Act shall not be applicable.

Skill Development:

- Understand and apply concept of business law in day-to-day business transactions.
- Apply rules and regulations while dealing with legal issues related to business
- Ability to enter into contracts with vendors and business partners legally
- Able to extract information through Right to Information Act

Books for reference:

- PPS Gogna, Text Book of Industrial and Business Law, S Chand and Company, New Delhi
- RSN Pillai and Bhagavathi, 2014 – Business Laws, S Chand and Company, New Delhi
- Institute of Chartered Accountants of India, Sahitya Bhavan Publications, Agra
- N. D. Kapoor, Elements of Mercantile Law, S Chand and Company, New Delhi, Revised edition
- K. C. Garg, VK Sareen, Mukesh Sharma, R.C. Chawla, Business Law, Kalyani Publishers, New Delhi Revised edition.
- M.C. Kuchal, Mercantile Law, Vikas Publishing House Pvt Ltd. Revised edition
- Avatar Singh, Mercantile Law, Eastern Book co. Revised edition

B.Com Vocational (International Finance)

Semester IV

BUSINESS ANALYSIS (OEC)

Course Code: G 320 OE1.4

Credits: 3

Course Outcomes:

Total Hours: 40

CO1: To apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position

CO2: To determine strategic choice, and implement strategic action through beneficial business process and structural change;

CO3: To coordinate knowledge systems and information technology and by effectively managing processes, projects, and people within financial and other resource constraints.

Module 1. STRATEGIC POSITION (8 Hours)

The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organization - Competitive forces affecting an organization - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organization - The expectations of stakeholders and the influence of ethics and culture

Module 2. STRATEGIC CHOICES AND ACTION (8 Hours)

The influence of corporate strategy on an organization - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organizing and enabling success - Managing strategic change - Understanding strategy development

Module 3. BUSINESS AND PROCESS CHANGE (8 Hours)

Business change - The role of process and process change initiatives - Improving the processes of the organization - Software solutions.

Module 4. INFORMATION TECHNOLOGY AND PROJECT MANAGEMENT (8 Hours)

Principles of information technology - Principles of e-business - E-business application: upstream supply chain management - E-business application: downstream supply chain management - E-business application: customer relationship management. The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

Module 5. FINANCIAL ANALYSIS (10 Hours)

The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions

Module 6. PEOPLE (8 Hours)

Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

Skill Development:

- Assess the strategic position of an organization.
- Evaluate the strategic choices available to an organization.
- Discuss how an organization might go about its strategic implementation.
- Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements.
- Integrate appropriate information technology solutions to support the organization's strategy.
- Advise on the principles of project management to enable the implementation of aspects of the organization's strategy with the twin objectives of managing risk and ensuring benefits realization.

Books for Reference:

1. AzharKazmi, Strategic Management and Public Policy, Tata McGraw Hill Education
2. Fred R David, Strategic Management: Concept and Cases, Pearson Education
3. Appannaiah, Reddy and Ramanath, Strategic Management, Himalya Publishing House
4. Srinivasan R, Strategic Management, PHI
5. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

Name of the Program: B.Com Vocational (International Finance)
Semester IV

Course Code: G310 OE2.4

Name of the Course: Business Ethics (Open Elective Course)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the basics of ethics

CO2: Make a distinction between morality and ethics

CO3: Analyze the case studies and make interpretations

CO4: Prepare reports based on ethical code of conduct in an organization.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc

Syllabus:

Hours

Module No. 1: Introduction to Ethics

08

Nature and Essence of Ethics – Meaning, definition and scope – Ethics and Morals, Evolution of ethics – classification of ethics – Business ethics – Professional Ethics, Law Versus Ethics.

Module No. 2: Ethics in workplace

08

Workers and Morals – Rights and duties of employees – personal policies and procedures. Workplace ethics – Need – Professional Versus personal ethics – workplace surveillance versus Privacy. Health and Safety hazards.

Module No. 3: Environmental ethics

08

Principles of Environmental ethics – environmental challenges as business opportunities – Role of Government – Case Study – Narmada Bachao Andolan – Indian legal framework for environmental protection.

Module No. 4: Ethics in Information Technology

08

Understanding Information Technology– Features. IT Code of Conduct – Data Identity and Security – Ethical issues in data or information security.

Module 5: Managing Ethics in Organization

08

Ethics in organizations - Code of conduct for business executives and managers – Managerial effectiveness through ethical principles.

Skill Development Activities:

Analyze the case studies and prepare reports showing interpretations and conclusions.

Draft ethical code of conduct for organizations with different natures and activities.

Prepare reports on environmental hazards due to unethical behavior of business organizations.

Text Books:

Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, New Delhi.

Rajiv K. Mishra, Business Ethics – Code of conduct for managers, Rupa & Co. Publishers, New Delhi.

Craig E Johnson - Organizational Ethics: A Practical Approach, Thousand Oaks, Sage Publications Inc.

O.C. Ferrell, John Fraedrich, Linda Ferrell, Business Ethics: Ethical Decision Making, Cenage Learning

Stephen M Byars, Business Ethics, Open Stax Publishers

Andrew Crane, Dirk Matten, Sarah Glozer, Laura Spence, Business Ethics, Oxford University Press, UK.

Note: Latest edition of text books to be used.

Name of the Program: B. Com Vocational (International Finance)

Course Code:G310 OE3.4

Name of the Course: Corporate Governance (Open Elective Course)

Course	No. of Hours per Week	Total No. of Teaching Hours
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Credits	3 Hrs	40 Hrs
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Course Outcomes: On successful completion of the course, the students will be able to

CO1:Analyze fundamental theories of ethics

CO2:Make a distinction between morality and ethics

CO3:Analyze the case studies and make interpretations

CO4:Prepare reports based on ethical code of conduct in an organization.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.

Syllabus:

Hours

Module No. 1: Introduction to Corporate Governance

08

Meaning and Scope of Corporate Governance. Need for corporate governance, Principles of Corporate Governance, Fundamental pillars of Corporate Governance

Module No. 2: Regulatory framework of corporate governance

08

Introduction, Stakeholders of Joint Stock Companies, Organizational structure and Corporate Governance, Disclosure and transparency requirement under companies' act, 2013 and SEBI regulations, Voting rights of the Shareholders, Takeovers and Takeover Defences.

Module No.3: Failure of corporate governance and reforms of corporate governance

08

Major Corporate scams of Corporate Governance (case study : Sathyam scam and Enron scandal), Corporate Governance reforms in India, Kumar Mangalam Birla Committee (2000) and Naresh Chand Committee (2002)

Module No. 4: Corporate Governance The Indian Backdrop

08

Introduction, India's Corporate Governance Framework, Securities Exchange Board of India (SEBI). CII Code on Corporate Governance(April 1998)

Module No. 5: Corporate Governance – Case studies

08

Corporate Governance Practice of Reliance Energy Limited, Corporate Governance Practice of TATA GROUP, Corporate Governance Practice of WIPRO Limited.

Skill Development Activities:

- Students are given different project topics where they have to collect secondary data using to prepare a report
- Presenting the recent changes in corporate governance that are essential for companies success
- Talk on sustainability & corporate governance

Text Books:

- Fernando A.C. Et.al, Corporate Governance- Principles, policies and practices. London: Pearson Education.
- Indian Institute of Corporate Governance, Corporate Governance. New Delhi: Taxmann Publication pvt ltd
- B.N. Ghosh, Business Ethics and Corporate Governance. New York: McGraw Hill Education
- Kumar Anil Et.al, Auditing and Corporate Governance. New Delhi: Taxmann Publications Pvt ltd
- Fernando A.C., Business ethics and corporate Governance. London: Pearson Education India
- Corporate Governance Theory and Practice – D Geeta Rani, RK Mishra - Excel Books

Note: Latest edition of text books may be used.

Name of the Program: B. Com Vocational (International Finance)

Course Code: G3100E4.4

Name of the Course: International Trade (Open Elective Course)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Analysis of trade models in depth in order to discuss the benefits and consequences of international trade and globalization.

CO2: The course will slightly delve into international finance in order to discuss different exchange rate regimes, their effect on monetary/fiscal policy, and economic integration.

CO3: Understand the legal procedures involved in International Business.

CO4: Recognize the different types of economic integrations.

CO5: Understand and analyze the operations of MNCs through real case assessment.

CO6: Evaluate India's foreign trade status

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, Industrial visit, field work, etc.

Syllabus	Hours
Module No. 1: Foundations to International Trade	
Introduction to trade-Trade-Internal and external trade, features, scope of international trade, Terms of trade, Trade documentation-Import and export documents	08
Module No. 2: Legal framework of International Trade/Business	08
Nature and complexities: Code and common laws and their implications to Business-International Business contract- legal provisions, Payment terms.	
Module No. 3: Multi-Lateral Agreements & Institutions	
Economic Integration – Forms,-Regional Blocks- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC, World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD	08
Module No. 4: : Multinational Companies (MNCs)	
MNCs – Nature and characteristics, Role of MNC's in Developing countries, Challenges faced by MNCs.	08
Module 5: Management of India's foreign trade	08
Direction and composition of foreign trade in India,-Issues of current and capital account convertibility-flow of foreign capital in India-, FDI, FII – foreign capital and sectoral and regional investment- recent measures of India on foreign capital	

Skill Development Activities:

- Distinguish and critically analyze the costs and benefits of trade policy measures on different sections of the community and the implications for the formulation of trade policy.

- Identify major recent developments in the world trading system, and be able to critically analyse key issues raised both by the current round of WTO negotiations and by the spread of regional trading arrangements.
- Develop communications skills through the presentation of your work, interactions during tutorial sessions, and appropriate use of the discussion board.

Text Books:

- Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
- Carbugh, R , J. International Economics. Noida, Uttar Pradesh: Cengage Learning
- Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York.
- .Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- McGraw Hill, New York.
- Francis Cherunilam, International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
- .John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi.
- K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited. New Delhi
- Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore
- Sumati Varma, International Business. Ane Books Pvt. Ltd, New Delhi.
- Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
- Salvatore, D. International Economics. London, United Kingdom: MacMillan Press Ltd.
- Soderston, B., & Reed, G. International Economics. London, United Kingdom: MacMillan Press Ltd.
- V.K. Bhalla, - S. Chand & Company Pvt. Ltd. New Delhi. International Business

Note: Latest edition of text books to be used.
