



**St Aloysius College (Autonomous)**  
**Mangaluru**

**Re-accredited by NAAC “A++” Grade**  
**Course structure and syllabus of**  
**B.COM. ACCA**  
**(INTERNATIONAL FINANCE)**

**Under NEP Regulations, 2020**

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(ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು- 575 003, ಕರ್ನಾಟಕ

[www.stalloysius.edu.in](http://www.stalloysius.edu.in)



ST ALOYSIUS COLLEGE

(AUTONOMOUS)

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KARNATAKA, INDIA

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Re-accredited by NAAC with 'A++' Grade with CGPA 3.67/4 (Cycle 4)

Recognised as Centre for Research Capacity Building under UGC-STRIDE Scheme

Recognised under DBT - BUILDER Scheme, Government of India

College with "STAR STATUS" Conferred by DBT, Government of India

Recognised by UGC as "College with Potential for Excellence"

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Date: 17-08-2022

## NOTIFICATION

Sub: Syllabus of **B.COM. ACCA (INTERNATIONAL FINANCE)** under NEP  
Regulations, 2020.

(As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide  
Agenda No: 6  
2. Decision of the Academic Council meeting held on 09-07-2022 vide  
Agenda No: 14  
3. Decision of the Academic Council meeting held on 02-09-2023 vide  
Agenda No: 3  
4. Office Notification dated 21-02-2022  
5. Office Notification dated 17-08-2022  
6. Office Notification dated 26-09-2023

Pursuant to the above, the Syllabus of **B.COM. ACCA (INTERNATIONAL FINANCE)** under NEP Regulations, 2020 which was approved by the Academic Council at its meeting held on 18-12-2021, 09-07-2022 & 02-09-2023 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)**

**P01:** 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.

**P02:** 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.

**P03:** 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.

**P04:** 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.

**P05:** 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.

**P06:** By learning global environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations at an international level.

**P07:** Students will develop the ability to learn constantly through-out their global careers and thereby contribute significantly towards social and technological changes.

**P06:** Learning environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations.

**P07:** 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.

**Program Structure - ACCA**  
**B.Com - Vocational (International Finance)**

<b>2021 BATCH</b>							
<b>B.COM. – INTERNATIONAL FINANCE – I SEMESTER</b>							
<b>COURSE CODE</b>	<b>TITLE OF THE COURSE</b>	<b>CATEGORY OF THE COURSE</b>	<b>TEACHING HOURS PER WEEK</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>TOTAL MARKS</b>	<b>CREDITS</b>
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
<b>G 310 OE1.1/</b>	<b>Managerial Economics/</b> Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 735 LA1.1	<b>Language – I</b> 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	<b>Language – II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
<b>G 707 SB1.1</b> OR G 702 AE1.1	<b>Digital Fluency</b> OR Environmental Studies and Value Education	SEC-SB	1+0+2	20	30	50	2
G 703 VB1.1	Health, Wellness & Yoga	SEC-VB	0+0+4	-	50	50	2
				260	440	700	25

<b>2021 BATCH</b> <b>B.COM. – INTERNATIONAL FINANCE – II SEMESTER</b>							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
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/	Public Finance/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
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 702 SB1.2  OR G 707 SB1.2	Environmental Studies and Value Education OR Digital Fluency	SEC-SB	1+0+2	20	30	50	2
G 703 VB1.2	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+4	-	50	50	2
				260	440	700	25

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

2021 BATCH							
B.COM. – INTERNATIONAL FINANCE – III SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 320 DC 1.3	Audit and Assurance	DSC	3+0+2	40	60	100	4
G 320 DC 2.3	Financial Management - I	DSC	4+0+0	40	60	100	4
G 320 DC 3.3	Performance Management	DSC	4+0+0	40	60	100	4
G 320 OE1.3/	<b>Governance , Risks and Ethics/ Entrepreneurial Skills/ Advertising Skills</b>	OEC	3+0+0	40	60	100	3
G 735 LA1.3	<b>Language – I</b> English	AECC	3+1+0	40	60	100	3
G 736 LA3.3/ G 740 LA7.3/ G 137 LA2.3/ G 739 LA8.3/ G 750 LA6.3/ G 751 LA5.3/ G 538 LA4.3	<b>Language – II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 708 SB1.3	Artificial Intelligence	SEC	1+0+2	20	30	50	2
G 703 VB1.3	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+4	-	50	50	2
				260	440	700	25
G 701.3	Human Rights and Value Education	-	-	-	-	-	-

2021 BATCH							
B.COM. – INTERNATIONAL FINANCE – IV SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G320 DC 1.4	Financial Management - II	DSC	3+0+2	40	60	100	4
G320 DC 2.4	Corporate Reporting I	DSC	3+0+2	40	60	100	4
G320 DC 3.4	Business Law	DSC	4+0+0	40	60	100	4
G 735 LA1.4	Language-I English	AECC	3+1+0	40	60	100	3
G 736 LA3.4/ G 740 LA7.4/ G 137 LA2.4/ G 739 LA8.4/ G 750 LA6.4/ G 751 LA5.4/ G 538 LA4.4	Language-II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 701 AE1.4	Indian Constitution & Value Education	AECC	3+0+0	40	60	100	3
G 711 SB1.4	Financial Education and Investment Awareness	SEC	2+0+1	20	30	50	2
G 703 VB1.4	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+4	-	50	50	2
				260	440	700	25
G 320 OE1.4	Business Analysis	OEC	3+0+0	40	60	100	3

**EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.**

**2021 BATCH**  
**B.COM. – INTERNATIONAL FINANCE – V SEMESTER**

SEMESTER V							
Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
G 320 DC1.5	Advanced Financial Management I	DSC	3+0+2	60	40	100	4
G 320 DC2.5	Income Tax Law and Practice-I	DSC	3+0+2	60	40	100	4
G 320 DC3.5	Advanced Auditing and Assurance I	DSC	4+0+0	60	40	100	4
G 320 DE1.5	Elective – 1 Advanced Performance Management	DSE - 1	4+0+0	60	40	100	3
G 320 DE2.5	Elective - 2 Corporate Reporting II	DSE - 2	4+0+0	60	40	100	3
G 320 VO1.5	Business Taxation I	Voc - 1	2+0+2	60	40	100	3
G 710 SB1.5	Employability Skills	SEC-SB	3+0+0	60	40	100	3
				<b>420</b>	<b>280</b>	<b>700</b>	<b>24</b>

Elective Groups and Courses- Discipline Specific Electives – V Semester			
Sl No	Elective group	Course title	Course Code
1	Finance	Financial Institutions and Markets	G 310 DE1a.5/ G 310 DE2a.5
2	Marketing	Retail Management	G 310 DE1b.5/ G 310 DE2b.5
3	Human Resources	Human Resources Development	G 310 DE1c.5/ G 310 DE2c.5
4	Information Systems	Basics of Business Analytics	G 310 DE1d.5/ G 310 DE2d.5
5	Accounting	Indian Accounting Standards- I	G 310 DE1e.5/ G 310 DE2e.5
6	Auditing	Advanced Auditing and Assurance I	G 320 DE1a.5/ G 320 DE2a.5
7	Corporate Reporting	Corporate Reporting I	G 320 DE1b.5/ G 320 DE2b.5



**2021 BATCH**  
**B.COM. – INTERNATIONAL FINANCE – VI SEMESTER**

SEMESTER - VI							
Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIA	Total Marks	Credits
G 320 DC1.6	Advanced Financial Management II	DSC	3+0+2	60	40	100	4
G 320 DC2.6	Income Tax Law and Practice-II	DSC	3+0+2	60	40	100	4
G 320 DC3.6	Corporate Law and Governance	DSC	4+0+0	60	40	100	4
G 320 DE1.6	Elective – 1 Advanced Auditing and Assurance II	DSE – 3	4+0+0	60	40	100	3
G 320 DE2.6	Elective – 2 Business Taxation II	DSE - 4	4+0+0	60	40	100	3
G 320 VO1.6	Modern Banking Operations	Voc-2	2+0+2	50	50	100	3
G 706 INT1.6	Internship	SEC	4 Weeks(60-90 hours)	20	30	50	2
				260	390	650	23

Elective Groups and Courses- Discipline Specific Electives – V Semester			
Sl No	Elective group	Course title	Course Code
1	Finance	Financial Institutions and Markets	G 310 DE1a.5/ G 310 DE2a.5
2	Marketing	Retail Management	G 310 DE1b.5/ G 310 DE2b.5
3	Human Resources	Human Resources Development	G 310 DE1c.5/ G 310 DE2c.5
4	Information Systems	Basics of Business Analytics	G 310 DE1d.5/ G 310 DE2d.5
5	Accounting	Indian Accounting Standards- I	G 310 DE1e.5/ G 310 DE2e.5
6	Auditing	Advanced Auditing and Assurance I	G 320 DE1a.5/ G 320 DE2a.5
7	Corporate Reporting	Corporate Reporting I	G 320 DE1b.5/ G 320 DE2b.5

## **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. 13<sup>th</sup> edition, 2010, McGraw-hill Education.
2. Horngren, Sundem, Elliott, Philbrick, Introduction to Financial Accounting, 10<sup>th</sup> edition, 2011, Pearson Education.
3. Sukla M C, Grewal T S, Gupta 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), 13<sup>th</sup> edition 2016, Kalyani publishers, Ludhiana
6. Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vol I, 10<sup>th</sup> edition, 2009, Vikas Publishing House Pvt Ltd, 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, 14<sup>th</sup> 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, Gaurav Lodh- 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. Hellrigal, Slocum and Woodman, Organizational Behavior, Cengage Learning, Revised edition
2. Ivancevich, Konopaske & Maheson, Organizational Behaviour & Management, 7<sup>th</sup> 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, Neharika Vohra "Organizational Behaviour", Dorling Kindersley Pvt Ltd, 2013
8. K. Ashwathappa,"Organisational Behaviour", Himalaya Publishing House, 11<sup>th</sup> 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, 19<sup>th</sup> Edition 2013.
11. P. Subba Rao, "Management and Organizational Behaviour", Himalaya Publishing House, 2012.

## **B.COM VOCATIONAL (International Finance)**

### **Name of the Course: Principles of Marketing**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>52Hrs</b>

**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**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

**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, Sultanchand Sons, New Delhi.
2. Ahuja H.L. –Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & 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**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

**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**

**3 Credits**

**No. of Hours per Week**

**3 Hrs**

**Total No. of Teaching Hours**

**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, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ 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 Pradhanmantri Awas Yojana – 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. Mittra, 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, 7<sup>th</sup> 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, 14<sup>th</sup> revised edition, 2014, Sultan Chand and sons New Delhi
5. Jawahar Lal and Seema Srivastav, Cost Accounting, 4<sup>th</sup> edition 2008, McGraw Hill education.
6. Ravi M Kishor, Cost and Management Accounting 6<sup>th</sup> edition 2016, Taxmann Publications
7. M.N. Arora, A Text book of Cost and Management Accounting, 10<sup>th</sup> edition, Vikas Publishing
8. ACCA Study Material, BECKER, KAPLAN and BPP



## **B.COM VOCATIONAL (International Finance)**

### **SEMESTER II**

#### **Name of the Course: Business Mathematics**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>52 Hrs</b>

**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, Indices and SET theory**

**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: Permutations & Combinations, Probability, 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 Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, 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, 5<sup>th</sup> 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, 5<sup>th</sup> 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**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

**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 appropriate decisions.

#### **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 money multiplier.

#### **Module No. 2: Theories 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 money market through intermediaries.
- Acquire knowledge about the functioning of the economic system & about economic fluctuations.
- Gains hand on experience of working of the banking system & the monetary policy.

4. Understand the importance of Inter-National Finance
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, 6<sup>th</sup> edition, 2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition, 2009.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5<sup>th</sup> edition, 2011.
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7<sup>th</sup> edition, 2011.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006. Musgrave
6. Public Finance theory and Practice, Tata Mc Graw Hill, 5<sup>th</sup> 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**

**4 Credits**

**No. of Hours per Week**

**2 Hrs**

**Total No. of Teaching Hours**

**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**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

**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**

**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. Pankaj Garg, 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. Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, 2<sup>nd</sup> edition, 2009, PHI Learning Pvt Limited.
5. Aruna Jha, Elements of Auditing, 2<sup>nd</sup> edition 2005, Taxmann
6. Surbhi Bhansal, 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**

**Credits: 4**

**Course outcomes:**

**Total Hours: 56**

- C01: This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation.
- C02: The paper expects the students to understand different functions of a financial manager in a globalized environment.
- C03: The paper helps the student to understand how well the working capital management can be done in a business.
- C04: The paper helps the student to calculate and evaluate the investment appraisal proposal received by the business.
- C05: The student will get an in-depth understanding of various special investment decisions 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**

**Credits: 4**

**Course Outcomes:**

**Total Hours: 56**

C01: To develop knowledge and skills in the application of management accounting techniques

C02: To learn the approaches for planning, measuring, controlling, monitoring and evaluation of business performance

C03: To identify and apply budgeting techniques and methods for planning and control

C04: 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, 7<sup>th</sup> 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, 14<sup>th</sup> revised edition, 2014, Sultan Chand and sons New Delhi
- Jawahar Lal and Seema Srivastav, Cost Accounting, 4<sup>th</sup> edition 2008, McGraw Hill education.
- Ravi M Kishor, Cost and Management Accounting 6<sup>th</sup> edition 2016, Taxmann Publications
- M.N. Arora, A Text book of Cost and Management Accounting, 10<sup>th</sup> edition, Vikas Publishing
- ACCA Study Material, BECKER, KAPLAN and BPP



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

**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, 2<sup>nd</sup> 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, 12<sup>th</sup> edition, 2005, South Western
4. Harrington and Niehaus, Risk Management and Insurance, 2<sup>nd</sup> edition, McGraw Hill Education
5. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

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

(Open Elective Course)

**Name of the Course: Entrepreneurial skills**

**Course Credits**

**3 Credits**

**No. of Hours per Week**

**3 Hrs**

**Total No. of Teaching Hours**

**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. SatishTaneja, 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.**

**Name of the Program: Bachelor of Commerce (B.Com.)  
(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, Poonia Virenders, Gennext Publication
- Advertisement Management, Donald W Jugenheimer, Carrt D Kelley, Roultdedge,
- 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

**B.Com Vocational (International Finance)**  
**Semester IV**  
**Financial Management – II**

**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**

**Credits: 4**

**Course outcomes:**

**Total hours: 56**

C01: To underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment.

C02: To understand fundamental ethical & professional principles related to corporate reporting.

C03: 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 1<sup>st</sup> time adoption – selection of accounting policies – process of 1<sup>st</sup> time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1<sup>st</sup> 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, 3<sup>rd</sup> edition, 2013, Wiley
4. Tim Sutton, Corporate Financial Accounting Reporting, 2<sup>nd</sup> edition, 2004, Financial Times Management
5. Soner Gokten, 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, 5<sup>th</sup> edition, 2010, McGraw Hill Education
9. ACCA Study Material 2016, BECKERS, KAPLAN and BPP

**B.Com Vocational (International Finance)**  
**Semester IV**  
**BUSINESS LAW**

**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 necessities. 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**

**OPEN ELECTIVE**

**BUSINESS ANALYSIS**

**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. Azhar Kazmi, 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**

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

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

C01: Understand the basics of ethics

C02: Make a distinction between morality and ethics

C03: Analyze the case studies and make interpretations

C04: 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)**

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>

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

C01:Analyze fundamental theories of ethics

C02:Make a distinction between morality and ethics

C03:Analyze the case studies and make interpretations

C04:Prepare reports based on ethical code of conduct in an organization.

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

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Corporate Governance</b>	<b>08</b>
Meaning and Scope of Corporate Governance. Need for corporate governance, Principles of Corporate Governance, Fundamental pillars of Corporate Governance	
<b>Module No. 2: Regulatory framework of corporate governance</b>	<b>08</b>
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.	
<b>Module No.3: Failure of corporate governance and reforms of corporate governance</b>	<b>08</b>
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)	
<b>Module No. 4: Corporate Governance The Indian Backdrop</b>	<b>08</b>
Introduction, India's Corporate Governance Framework, Securities Exchange Board of India (SEBI). CII Code on Corporate Governance(April 1998)	
<b>Module No. 5: Corporate Governance – Case studies</b>	<b>08</b>
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)**

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40Hrs</b>

**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.

<b>Syllabus</b>	<b>Hours</b>
<b>Module No. 1: Foundations to International Trade</b>	
Introduction to trade-Trade-Internal and external trade, features, scope of international trade, Terms of trade, Trade documentation-Import and export documents	<b>08</b>
<b>Module No. 2: Legal framework of International Trade/Business</b>	<b>08</b>
Nature and complexities: Code and common laws and their implications to Business-International Business contract- legal provisions, Payment terms.	
<b>Module No. 3: Multi-Lateral Agreements &amp; Institutions</b>	
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	<b>08</b>
<b>Module No. 4: : Multinational Companies (MNCs)</b>	
MNCs – Nature and characteristics, Role of MNC's in Developing countries, Challenges faced by MNCs.	<b>08</b>
<b>Module 5: Management of India's foreign trade</b>	<b>08</b>
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.**

**Name of the Program: B. com (International Finance)**

Course Code: G 701 AE1.4

**Name of the Course: Financial Education and Investment Awareness**

Course credits	No. Of Hours Per Week	Total No. Of Teaching Hours
2 Credits	3 Hours	40 Hours

**Pedagogy:** Class room Lecture, Practical Demonstration, Group Discussion and Seminar

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

- Understand the fundamentals of financial planning and Stock market operations
- Analyse the various aspects of Investment
- Gain practical Knowledge on Share Market Operations
- Choosing the best avenues for personal investments.
- Gain the knowledge in Mutual Fund Investments

**Syllabus**

**Module No 1: Foundations of Finance**

**(8 hours)**

Economics: Basic terms in Economics: Income, Expenditure, Savings, Factors of Production, GDP (Formula and simple problems) Meaning and Scope of Economics – Factors influencing Decision Making in Investments – Macro and Micro Environment Factors

Financial Planning: Meaning and Need – Life Goals and Financial Goals-Understanding Financial Life Cycle and Personal Budget – Format of a Sample Financial Plan.

Financial Statements: Meaning of Income Statement, Balance Sheet, Cash Flow Statement. Time Value of Money – Meaning, Compounding, Discounting (Simple Problems), CAGR (Meaning and Formula)

**Module No 2: Banking In India**

**(5 hours)**

Definition of Banking – Need for Banking – Functions of Banks – Bank Deposits - Types of Bank Accounts. Reserve Bank Of India- Functions. Deposit Insurance- PMJDY. Banking Models – Traditional and Modern. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile banking, Mobile Wallet, AEPS, UPI

**Module No 3: Investment Management**

**(8 hours)**

Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools

Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana,

PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal

#### **Module No 4: Stock Markets and Stock Selection**

**(10 hours)**

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

Stock Return and Risk: Analysing risk and returns trade off relationship-investment risk

#### **Module No 5: Mutual Funds**

**(9 hours)**

Mutual Funds: Features of Mutual Funds, Key participants in Mutual Fund Industry, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.

Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and  $r^2$

#### **Skill Development Activities:**

1. Presentation on personal budgeting ideas
2. Demonstration on Stock Market operations
3. Practical Exposure to Excel Worksheet
4. Seminar on Mutual Fund Plans
5. Demonstration on ideas on Personal Financial Planning

#### **REFERENCES**

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. V A Avadhani, Investment Management, Himalaya Publishing House, 5<sup>th</sup> edition.

5. Gordon J Alexander and others, Fundamentals of investment, Prentice Hall of India Pvt Ltd.
6. Sudheendra Bhat, Security Analysis and Portfolio Management, Excel Books Pvt Ltd.
7. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
8. KG Sahadevan & M Thiripalraju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India Pvt Ltd.

**Name of the Program: B. com (International Finance)  
Semester - V**

**Name of the Course: Advanced Financial Management I**

**Course Credits: 4    No. of Hours per Week:5    Total No. of Teaching Hours: 50**

**Course Outcomes:**

C01: Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance

C02: Finance function in a multi-national organisation

C03: Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders

C04: Financial evaluation of business reorganisation and financial reconstruction

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

**Module 1: Role of Senior Financial Advisor**

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management - Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

**Module 2: Finance in Multi-National Organization**

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

**Module 3: International Corporate Finance**

Sources of international finance - Euro bonds, Euro Dollar & Foreign currency bond markets - concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds - role of IMF and WTO - initial coin offering



#### **Module 4: Mergers & Acquisitions**

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

#### **Module 5: Business Reorganisation & Financial Reconstruction**

Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction.

#### **Skill Based Activities**

- Prepare a chart on Assessment of organisational performance and risks
- Role play cases involved in Dis-investments and Demergers and Spin-offs
- Comparative performance analysis of national and international currencies

**Name of the Program: B. com (International Finance)**

**Semester - V Course Code:**

**Name of the Course: INCOME TAX LAW AND PRACTICE – I**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs.

**Course Outcomes:**

CO 1: Develop working knowledge of taxation system in India.

CO 2: Understand basic concepts in tax and the various provisions of the Income Tax Act of 1961.

CO 3: Able to ascertain the status of residence

CO 4: Find out taxable income from salary, house property and business or profession.

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module 1: Introduction to Income Tax</b>	<b>10</b>
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Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.

<b>Module 2: Residential Status and Incidence of Tax</b>	<b>10</b>
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Residential status of Individuals, HUFs, Firms and Associations of Persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.

<b>Module 3: Tax Free Incomes u/s 10</b>	<b>10</b>
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Tax free incomes u/s 10. Income from Salary– Basic Salary, Allowances, Perquisites, Profits in-lieu of salary. Provident Funds. Deductions from Gross Salary. Computation of Income from Salary (Problems) Deductions U/S 80C.

<b>Module 4: Income from Salaries</b>	<b>10</b>
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Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Leave Salary, **Compensation on Retrenchment, Compensation on Voluntary Retirement.** Gross and Net salary, Computation of Income from Salary (Problems).

<b>Module 5: Income from House Property</b>	<b>10</b>
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Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of

## Income from Self-Occupied Property and Let-Out Property (Problems)

### **Module 6: Profits and Gains of Business or Profession**

Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).

#### **Skill Based Activities**

- Prepare a list of enclosures to be made along with IT returns (with reference to salary & H.P).
- Calculation of taxable exemption of Gratuity.
- Preparation of Form-16.

#### **Books for reference:**

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

**Name of the Program: B. com (International Finance)**

**Semester - V**

**Name of the Course: Advanced Auditing and Assurance - I**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5Hrs</b>	<b>50 Hrs.</b>

**Course Outcomes:**

C01: Develop knowledge of advanced auditing techniques

C02: Understand the role and process of auditors in managing audit

C03: Able to examine the role of ethical practices in auditing practices.

C04: Ability to plan and assess risk in audit

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

**Syllabus:**

**Hours**

**Module 1: REGULATORY ENVIRONMENT**

**10**

Need for laws, regulations, standards and guidance, International regulatory frameworks for audit and assurance services, Current issues and developments, Role of audit committees and impact on audit and assurance practice, Code of ethics and conduct – Conceptual framework, Fundamental Principles – Identify, evaluate and respond to threats.

**Module 2: MONEY LAUNDERING**

**10**

Definition, Scope, Importance, Ethics, Customer due diligence (CDD), Reasons and basic elements of anti-money laundering programme, Detecting money laundering.

**Module 3: PROFESSIONAL RESPONSIBILITIES AND LIABILITIES**

**10**

Laws and regulations, auditors concerning compliance with laws and regulations in an audit of financial statements, Reporting of non-compliance, Fraud and error – High risk errors, Irregularity, Fraud or misstatements, Responsibilities of management and auditors, Procedure for investigation of potential misstatements, Professional liability.

**Module 4: QUALITY AND PRACTICE MANAGEMENT**

**10**

Principles, Purpose, Elements, System, Advertising, tendering and obtaining professional work and fees, Professional appointments. Planning, materiality and assessing the risk of material misstatement - Definition, Business risk, Audit risk, Risk of material misstatements, Planning and risk assessment procedure.

**Module 5: GROUP AND TRANSLATIONAL AUDITS**

**10**

Group auditor, assessment of group and component materiality, Impact of non-coterminous year ends within a group, Changes in group structure or a complex group structure.

### **Skill Based Activities**

- Evaluate auditing techniques by conducting a mock audit with collection of receipts
- Discuss cases based on ethical decisions taken by auditors
- Illustrate professional responsibilities and liabilities
- Prepare audit programme with schedules for an auditor

### **Books for reference**

- ACCA Study Material BECKERS, KAPLAN and BPP
- Pankaj Garg, Auditing and Assurance, 2017, Taxmann
- Katharine Bagshaw, Audit and Assurance Essentials: For Professional Accountancy Exams, 2013, Wiley
- Basu S K, Auditing – Principles and Techniques, 2005, Pearson
- Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, 2<sup>nd</sup> edition, 2009, PHI Learning Pvt Limited.
- Aruna Jha, Elements of Auditing, 2<sup>nd</sup> edition 2005, Taxmann
- Surbhi Bhansal, Audit and Assurance, 2016, Bestword
- Saxena, Reddy, Appannaiah, A Text Book of Auditing, Himalaya Publishing House

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs.</b>

**Course Outcomes:**

C01: Use of strategic planning and control models in planning and monitoring business performance

C02: Assessing key external influences on an organisation

C03: Changes in business structure and performance management

C04: Designing management information systems

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module 1: Strategic Planning, Control &amp; Assessment of Performance</b>	<b>10</b>

**Performance**

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning. Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

<b>Module 2: External Influences &amp; Changes in business structure</b>	<b>10</b>
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Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like Maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences. Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

<b>Module 3: Designing MIS &amp; Performance Management</b>	<b>10</b>
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Role of Management Information system in performance management – integration of

management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports. Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators.

#### **Module 4: Divisional Performance & Performance Management 10**

##### **Systems**

Evaluation of performance in divisional organization – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment. Components of a PMS - Developing PMS in context of an organization – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system-Cloud technology- Knowledge management and customer relationship management systems.

#### **Module 5: Performance Measurement in NFP & Alternate views 10**

Assess diversity of performance objectives in NFP (Not for Profit) organization – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators. Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – Six Sigma approach – Performance measurement models such as balanced scorecard, building blocks, performance pyramid – value and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances – predicting & preventing corporate failures using Z – score and A – score models.

##### **Skill Based Activities**

- Prepare strategic plan to assess the performance of the organisation
- Use PESTEL Model and prepare a performance plan for the organisation
- Design Management Information System for any given organisation
- Measure performance of Non-profit organisations and use measurement models

**Books for reference**

- ACCA Study Material BECKERS, KAPLAN and BPP
- Pankaj Garg, Auditing and Assurance, 2017, Taxman
- Katharine Bagshaw, Audit and Assurance Essentials: For Professional Accountancy Exams, 2013, Wiley
- Basu S K, Auditing – Principles and Techniques, 2005, Pearson
- Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, 2<sup>nd</sup> edition, 2009, PHI Learning Pvt Limited.
- Aruna Jha, Elements of Auditing, 2<sup>nd</sup> edition 2005, Taxmann
- Surbhi Bhansal, Audit and Assurance, 2016, Bestword
- Saxena, Reddy, Appannaiah, A Text Book of Auditing, Himalaya Publishing House



**Name of the Program: B. com (International Finance)**

**Semester - V**

**Name of the Course: Corporate Reporting II**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs.</b>

**Course Outcomes:**

C01: Analysing and Reporting of financial performance

C02: Reporting Group financial statements including group cash flow statements and accounting for associates & joint arrangements

C03: Preparation of Accounting procedure for changes in group structures

C04: Reporting of Foreign transactions & entities

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

**Syllabus:**

**Hours**

**Module 1: Reporting Financial Instruments**

**10**

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)

**Module 2: Group Financial Statements**

**10**

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates.

**Module 3: Changes in Group Structure**

**10**

Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts– accounting for acquisition in stages – disposal of entities with or without loss of control.

**Module 4: Foreign Transactions & Entities**

**10**

Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities.

## **Module 5: Current Developments**

**10**

Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting.

### **Skill Based Activities**

- Preparing corporate report after analysing financial statements
- Identifying functional currency of parent entities and giving a consolidated report
- Preparing an environmental report
- Measuring identifiable assets and liabilities

### **Books for reference**

- Andrew Higson, Corporate Financial Reporting, Sage Publishing
- Everingham G K, Corporate Reporting, 2004, Jutat & Co Ltd.
- David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3<sup>rd</sup> edition, 2013, Wiley
- Tim Sutton, Corporate Financial Accounting Reporting, 2<sup>nd</sup> edition, 2004, Financial Times Management
- Soner Gokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
- 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, 5<sup>th</sup> edition, 2010, McGraw Hill Education
- ACCA Study Material 2016, BECKERS, KAPLAN and BPP

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

**Name of the Course: BUSINESS TAXATION - I**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50Hrs</b>

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

**Course Outcomes:**

CO1: Comprehend the concepts of Goods and Services tax.

CO2: Understand the fundamentals of GST.

CO3: Analyse the GST Procedures in the Business.

CO4: Know the GST Assessment and its computation.

**Syllabus:**

**Hours**

**ModuleNo.1: Introduction to GST**

**08**

Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST. Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. GST Council –Structure, Powers and functions.

**ModuleNo.2: Definitions of important terms under CGST, SGST/UTGST and IGST**

**08**

Definition of Goods, Services, Place of Supply, Principal place of business, aggregate turnover, Taxable turnover under CGST, SGST and IGST, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Rates of GST

**ModuleNo.3: Concept of Supply**

**08**

Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply; Composite Supply, Mixed Supply, Exempt Supplies, Non-taxable supplies and zero rated supplies.

**ModuleNo.4: Place of Supply and Valuation**

**08**

Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; Tax Invoice; transaction value – inclusions and exclusions: Composition Levy; Computation of taxable value and tax liability including reverse charge.

**ModuleNo.5: Input Tax Credit****10**

Eligibility and conditions for claiming Input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits)

**Module 6: Registration under GST****08 Hours**

Registration procedure under GST, persons liable and not liable for registration, compulsory registration, deemed registration, special provisions for casual taxable persons and non-resident taxable persons. Exempted goods and services. Composition levy – Computation of turnover for the purpose of registration and applicability of Composition Levy.

**Skill Development Activities:**

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
7. Any other activities, which are relevant to the course.

**Books for Reference:**

1. V.S.Datey, Goods and Services Taxes, Taxman.
2. SathpalPuliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

**Note: Latest edition of text books may be used.**

## SEMESTER V

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

**SKILL ENHANCEMENT COURSE**

**Course Code: G 710 SB1.5**

**Name of the Course: Employability Skills**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs (2 L+2P)</b>	<b>48 Hrs</b>

**Pedagogy:** Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Mock Tests, etc,

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

- Develop systematic problem-solving abilities.
- Enhance verbal and non-verbal reasoning skills.
- Improve numerical and analytical abilities.
- Enhance English language and communication skills.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Quantitative Aptitude – 1</b>	<b>12</b>
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Overview of Competitive exams in India, Series, Number System, LCM and HCF, Squares and Square roots, Cube and Cube Roots, Surds and Indices, Clocks and Calendar, Algebra, Percentage, Profit and Loss, Interest: simple and Compound interest

<b>Quantitative Aptitude – 2</b>	<b>12</b>
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Ratio and Proportion and Partnership, Time and Work, Pipes and Cisterns, Speed, Time, and Distance, Trains, Boats and Streams, Permutation and Combination, Probability

<b>Logic Reasoning</b>	<b>12</b>
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Verbal Reasoning: Data analysis, Data sufficiency, Decision making, coding & decoding, Blood relations, Puzzle tests, Direction sense test, Problems based on Venn Diagram/Syllogisms, Alphabet test, Arithmetical reasoning, Input/Output, Series and Seating arrangements.

Non-Verbal Reasoning: Analogy, Water images, mirror images, embedded figures, Completion of Pattern, Paper folding, Cubes & dice, Figure Formation & Analysis.

<b>Analytical Ability</b>	<b>12</b>
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English Grammar, Verbal ability, Sentence, Spot the error, fill in the blanks, Passages, Statement and Assumptions, Critical Reasoning, Comprehension, Data Interpretation

**Skill Development Activities:**

Various activity-based learning methods such as problem-solving exercises, case studies, role-playing, debates, group discussions, mock tests, and assessments can be conducted, in addition to any other relevant activities for the course to ensure effective learning.

**References:**

1. <https://free.aicte-india.org/Quantitative-Aptitude-Basics.php>
2. [https://onlinecourses.nptel.ac.in/noc20\\_hs19/preview](https://onlinecourses.nptel.ac.in/noc20_hs19/preview)
3. <https://www.udemy.com/course/reasoning-verbal-non-verbal/>

**Note:** Latest editions of books such as Quantitative Aptitude for Competitive Examinations, Modern Approach to Verbal and Non-Verbal Reasoning, Quick Learning Objective General English by R.S. Agarwal or Arihant Publications, and other renowned titles can be referred to enhance exam preparation.

**Name of the Program: B. com (International Finance)**

**Semester - VI**

**Name of the Course: Advanced Financial Management - II**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs.</b>	<b>50 Hrs.</b>

**Course Outcomes:**

CO1: Using advanced investment appraisal techniques& estimating cost of capital

CO2: Financing investment including international investments

CO3: Use advanced risk management techniques

CO4: Ability to implement process of Mergers and acquisitions

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

**Syllabus:**

**Hours**

**Module 1: Advanced Investment Appraisal Techniques**

**10**

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM.

**Module 2: Cost of Capital**

**10**

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management.

**Module 3: International Project Appraisal**

**10**

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes.

**Module 4: Advanced Risk Management**

**10**

Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading &

lagging, matching, netting and external – forwards, futures, options & swaps, money market)

### **Module 5: Risk Management techniques**

**10**

Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)-interest rate collars are examinable.

#### **Skill Based Activities**

- Estimating Cost of Capital using MM Model
- Using traditional techniques like NPV or IRR and calculate present value of money
- Organise treasury function and learn current fluctuations in the value of currency
- Apply different models and assess risk interest and risk of investment

#### **Books for reference**

- Rustagi R R, Fundamentals of Financial Management, 5<sup>th</sup> edition, 2008, Galgotia Publishing House
- Maheshwari S N, Financial Management: Principles and Practice, 14<sup>th</sup> edition, 2014, Vikas Publishing House
- Jonathan Berk and Peter DeMarzo, Financial Management, 2010, Pearson education Limited
- Prasanna Chandra, Financial Management, 2008, Tata McGraw Hill Education
- Khan M Y and Jain P K, Financial Management: Text and Problems, Tata McGraw Hill Education
- Kulashresta S, Financial Management, Sahitya Bhavan Publications
- Pandey I M, Financial Management, Vikas Publishing House
- Bhabatosh Banerjee, Fundamentals of Financial Management, PHI
- ACCA Study Material 2016, BECKERS, KAPLAN and BPP



## **Semester VI**

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

### **INCOME TAX LAW AND PRACTICE-II**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5Hrs</b>	<b>60Hrs</b>

**Course outcomes: On successful completion of this course, the students will be able to**

CO 1: Gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation capital gains and other incomes.

CO 2: Understand various deductions available to individuals u/s 80.

CO 3: Make assessment of income and tax of individuals, firms and companies.

#### **Module 1: Capital Gains (10 Hours)**

Capital Assets; 'Transfer' of Capital Assets, Long Term and Short-Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains.(Problems)

#### **Module 2: Income from Other Sources (10 Hours)**

Various Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).

#### **Module 3: Clubbing of Income, Set-off and Carry Forward of Losses**

Income of other person includible in Assessee's Total Income. Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.

#### **Module 4: Deductions u/s 80 (10 Hours)**

Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U.

#### **Module 5: Assessment of Individuals. (10 Hours)**

Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability. New tax regime u/s 115 BAC. Alternate Minimum Tax u/s 115JC TO 115JF.

**Skill Development Activities:**

- Computation of total tax payable by an individual.
- Ascertaining the deductions which can be claimed by an individual.
- Preparing a list of enclosures for filing the returns.
- Case studies on tax avoidance and tax evasion and its consequences

**Books for Reference:**

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.

**Name of the Program: B. com (International Finance)**

**Semester - VI**

**Name of the Course: Corporate Law and Governance**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs.</b>	<b>50 Hrs.</b>

**Course Outcomes:**

C01: Understand the concept of Corporate Law and kinds of companies

C02: Ability to apply legal provisions associated with the Companies Act 2013.

C03: Illustrate formation of a company within the legal framework

C04: Understand the practical application of laws in managing a company

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

**Syllabus:**

**Hours**

**Module 1: Introduction to Company**

**10**

Companies Act 2013 – an overview. Joint Stock Company - Meaning, definition and characteristics. Corporate personality and lifting of Corporate Veil. Kinds of companies. Formation of a company – procedure for registration. Documents to be filed with the registrar – Memorandum of Association and Articles of Association. Doctrine of ultra vires – memorandum and articles. Doctrine of constructive notice and Doctrine of Indoor Management – exceptions. Prospectus – meaning, importance and contents and types.

**Module 2: Membership of a Company and Management**

**10**

Member of a Company – Definition, difference between member and shareholder. Who can be a member – modes of acquiring membership; Rights and liabilities, termination of membership. Company Management – Company Secretary – Meaning, definition and legal provisions governing appointment and dismissal. Directors – Meaning, definition, qualification and disqualification, duties and liabilities. Key Managerial Personnel under the companies act – 2103 – CEO & CFO – appointment, duties and liabilities.

**Module 3: Company Meetings and Statutory Authorities**

**10**

Meetings in a Company – Requisites of a valid meeting. Kinds of company meetings – Legal provisions to hold Shareholders' meeting, Directors meeting and Creditors meetings. Authorities under the companies act 2013 – Registrar of companies and Regional directors – duties and powers. National Financial Reporting Authority (NFRA)

– Functions and powers. National Company Law Tribunal and National Company Law Appellate Tribunal – Functions and Powers. Special Courts – Mediation and conciliation panel (Section 442)

#### **Module 4: Winding up of Companies 10**

Meaning of winding up, Modes of winding up – Tribunal – Circumstances, Powers, Company liquidators – removal and replacement of liquidators, Liquidators report, Settlement of list of contributories and application of assets, powers and duties. Voluntary winding up – Circumstances, declaration of insolvency, meeting of creditors, powers and duties of liquidator in voluntary winding up, process of voluntary winding up.

#### **Module 5: Corporate Governance & Corporate Social Responsibility (CSR) 10**

Corporate governance- Definition, Scope, drivers of good corporate governance, Governance of private companies –Private equity firms, Joint Ventures, NGO's and Non-profit corporate entities. Case studies – The Blackstone Group, Tetronic Riches Ltd., Arthur Andersen Accounting Firm, Enron Corporation. CSR – meaning, strategies and policies, Nature and benefits of CSR activities, Evaluation of CSR projects. Social, Environmental and Economic responsibilities of business – National Voluntary guidelines. Case studies: Coca Cola, Walmart, Apple and Cannon.

#### **Skill Based Activities**

- Drafting of Memorandum of Association and Articles of Association of a company
- Preparation of prospectus in accordance with legal provisions
- Drafting of an Agenda to call for annual general meeting
- Preparation of report on CSR projects undertaken by local companies.

#### **Books for reference**

- N.D. Kapoor – Elements of Company Law, Sulthan Chand and Sons
- Avtar Singh, Company Law – 2013, Eastern Book Company, Lucknow
- Company Law - Taxman Publications
- Bob Tricker, Corporate Governance – Principles, Policies and Practices, Orxford University Press, 2008
- Satheesh Kumar, Corporate Governance – Oxford University Press, 2012

**Name of the Program: B. com (International Finance)**

**Semester VI**

**Name of the Course: Advanced Audit and Assurance II**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs.</b>	<b>50 Hrs.</b>

**Course Outcomes:**

CO1: Ability develop knowledge of advanced auditing techniques.

CO2: Understanding the role and process of auditors in managing audit.

CO3: Examine the role of ethics in auditing practices.

CO4: Planning and assessing risk in audit.

**Pedagogy:** Classrooms lecture, Group discussion, Seminar, Case studies.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module 1: Audit Evidence</b>	<b>10</b>
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Audit procedures, Data analytics tool, Analytical procedure for financial and non-financial data, specific audit problems and procedures concerning related parties and related party transactions, existence of unidentified related parties and recommend appropriate audit procedures.

<b>Module 2: Audit Completion and Review</b>	<b>10</b>
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Designing audit procedures, Evaluate the indicators of going concern, Assess the adequacy of disclosures in financial statements relating to going concern, implications for the auditor's report with regard to the going concern basis, Final review.

<b>Module 3: Audit Report</b>	<b>10</b>
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Form and content of an auditor's report, Audit opinion in a given situation and evaluation, Implications for the auditor's report on the financial statements of an entity where the opinion on a component is modified in a given situation, KAM disclosure, Reports to those charged with governance and management.

<b>Module 4: Audit-related Services</b>	<b>10</b>
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Nature of audit related services an audit of historical financial statements, An attestation engagement and a direct engagement, Main categories of assurance services, Level of assurance, Due diligence, Forensic audits, Review of interim financial information.

## **Module 5: Financial Information**

**10**

Perspective of Financial Information: Definition, Principles, Examination Procedures, Report content, Audit of social, environmental, sustainability and integrated report.

### **Skill Based Activities**

- Collecting evidences required to audit books of accounts
- Preparation of Audit Report based on the findings of the audit
- Drafting of audit report of companies involved in sustainability projects
- Designing audit procedures to conduct audit related activities

### **Books for reference**

- ACCA Study Material BECKERS, KAPLAN and BPP
- Pankaj Garg, Auditing and Assurance, 2017, Taxmann
- Katharine Bagshaw, Audit and Assurance Essentials: For Professional Accountancy Exams, 2013, Wiley
- Basu S K, Auditing – Principles and Techniques, 2005, Pearson
- Varsha Ainapure and Mukund Ainapure, Auditing and Assurance, 2<sup>nd</sup> edition, 2009, PHI Learning Pvt Limited.
- Aruna Jha, Elements of Auditing, 2<sup>nd</sup> edition 2005, Taxmann
- Surbhi Bhansal, Audit and Assurance, 2016, Bestword
- Saxena, Reddy, Appannaiah, A Text Book of Auditing, Himalaya Publishing House

## **B. Com (International Finance)**

### **Semester VI**

#### **Business Taxation II**

**Credits: 3**

**Hours: 50**

**COURSE OUTCOMES:** On successful completion of the course the learner will be able to:

CO-1: Apply the knowledge of assessment of HUF

CO-2: Describe the meaning of firms and AOP/BOI and assessment of its total income and tax liability

CO-3: Develop an understanding of different forms of companies and computation of tax liability of companies

CO-4: Explain the assessment procedures of different assesseees

CO-5: Understand the benefits of tax planning

**Pedagogy:** Class room lecture, group discussions, seminars and assignment.

#### **Unit 1: Assessment of Firms / LLPs**

**(10 Hours)**

Conditions u/s 184; Interest on capital/ loan and remuneration to partners allowable u/s 40(b); Computation of total income and income tax liability of firm; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115JC TO 115JF.

#### **Unit 2: Assessment of AOP and BOI**

**(10 Hours)**

Meaning of AOP and BOI; Computation of total income and income tax liability of AOP and BOI.

#### **Unit 3: Assessment of Companies**

**(10 Hours)**

Meaning of domestic company and foreign company; widely held company and closely held company; computation of total income and income tax liability; Book profit and Minimum Alternative Tax u/s 115JB, dividend distribution tax.

#### **Unit 4: Assessment Procedure, Income Tax Authorities and their powers (5 Hours)**

Permanent Account Number (PAN): meaning, procedure for obtaining PAN and quoting of PAN. Filing the return of income; Assessment procedure and Types of assessment, Income tax authorities and their powers. General and specific powers.

### **Unit 5: Tax planning**

**(5 Hours)**

Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning .

#### **Books for Reference:**

- Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
- Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
- B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
- Bhagavathi Prasad, Income Tax
- T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
- H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
- E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
- Shuklendra Acharya and M.G Gupta, Tax Planning Under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi



**B. Com (International Finance)**  
**Semester VI**  
**MODERN BANKING OPERATIONS**

Credits: 04

Hours : 60

**Course Outcomes:**

C01: Understand the various concepts of banking and familiarise with modern banking technology and banking regulations.

C02: Understand the legal aspects of Banking Regulation Act.

C03: Awareness of recent developments in banking sector and various products and services

C04: Knowledge of an overview of the International Banking Management

Pedagogy: Class room lecture, case studies, interaction, assignment and skill development.

**Unit 1: Concept of Banking (12 Hours)**

Definition and Meaning of bank and banking. History of Banking-Indian Banking and International Banking. Classification of Banks-Commercial Banks-Investment Banks-Cooperative Banks-Saving Banks-Central Banks-Land development Banks. Functions of banking. Role of Commercial Banks.

**Unit 2: Banking Regulation Act, 1949 (12 Hours)**

Origin of the Act- Definition of Banking and Banking Company-Main provisions of the Act-Capital Requirement- Management and Control-Accounts and Audit Powers of RBI- Returns to be submitted-Suspension and Winding up of banking business-Mergers and Acquisition. The Banking Regulation (Amendment) Bill, 2017.

### Unit3: Negotiable Instruments (12 Hours)

Bills of exchange, Promissory note, Cheques- definition, features, types of cheques and types of crossing. Holder and Holder in due course- rights, privileges and differences. Demand drafts and Pay orders- meaning and features. Dishonour of negotiable instruments- meaning and modes of dishonour. Dishonour of Cheque and its legal consequences. Endorsement meaning, definition, legal provisions regarding endorsements, Rules regarding forms of endorsements and kinds of endorsements.

### Unit 4: Modern Banking Products and Services (12 Hours)

Technological Development in Indian Banking- Core Banking-E Banking Electronic Clearing services-meaning- RTGS, NEFT, SWIFT -MICR Cheques ATM- Internet Banking- Mobile Banking and its operation- meaning, advantages. Challenges and trends in M-banking- Tranquated cheque and Electronic Cheque. Retail banking- meaning, scope and problems. KYC Guidelines.

### Unit 5: International Banking (12 Hours)

Meaning-Functions-Types of International Banking offices- Foreign Trade Financing- Financing of Exports – Financing of Imports-International Payment Systems. International Banking v/s Domestic Banking International Financial Transactions: Lending and Borrowing across borders. Types of Risk involved in International banking.

### Books for Reference:

- Dr R Parameswaran and S Natarajan, Indian Banking, S Chand and Company Pvt Ltd (Revised Edition)
  - V S P Rao, Bank Management, Discovery Publishing Pvt Ltd (Revised Edition)
  - Dr Rakesh Kumar, -Banking and Development of Bank, Surendra Publication,(2012)
  - Vasant Desai, Bank Management, Himalaya Publication House (2013)
  - E Gordon and K Natarajan, Banking-Theory, Law and Practices, Himalayan Publishing House (2017)
  - Clifford Gomez, Banking and Finance- Theory, Law and Practice, PHI Publication 2014)
  - Indian Institute of Banking and Finance, International Banking, Macmillan (2011)
  - Avadhani BK, International Finance Theory and Practice, Himalaya Publishing House, Bombay (Revised Edition)
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## **INTERNSHIPS under UGC regulation, 2023.**

### **G 706 SEC1.6**

#### **INTERNSHIP GUIDELINES**

NEP 2020 has devised transformative initiatives in the field of higher education. The skills required for developing employability ingenuities are fostered by introducing internship as an important component in the curriculum.

Internship is provided in two modes-

- i. Internship for enhancing the employability
- ii. Internship for developing the research aptitude

As per the UGC Guidelines for **“Implementation of Internship/Research Internship for Undergraduate Students”** our institution has structured the internship course under the following categories-

#### **i. Internship for enhancing the employability**

The interns may pursue their internships in varied industries perse and go beyond the clusters prescribed by the central, state, micro and local governments. An indicative list is provided by UGC which comprises of –

1. Trade and Agriculture Area
2. Economy & Banking Financial Services and Insurance Area
3. Logistics, Automotive & Capital Goods Area
4. Fast Moving Consumer Goods & Retail Area
5. Information Technology/Information Technology enabled Services & Electronics Area
6. Handcraft, Art, Design & Music Area
7. Healthcare & Life Science Area
8. Sports, Wellness and Physical Education Area
9. Tourism & Hospitality Area
10. Digitisation & Emerging Technologies (Internet of Things/Artificial Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality, etc.) Area
11. Humanitarian, Public Policy and Legal Service Area
12. Communication Area

13. Education Area
14. Sustainable development Area
15. Environment Area
16. Commerce, Medium and Small-Scale Industries Area and other areas approved by the statutory bodies of the institution from time to time.

## **ii. Internship for developing the research aptitude**

Building of the research aptitude is a formative way to uncover facts and present the outcomes in an organised manner. Research internship aims at providing hands-on training to work on research tools, techniques, methodologies, equipment, policy framework and various other aspects in pursuing quality research.

The research interns can apply in research institute, research lab, national or internationally reputed organizations, research labs, working with faculty, mentors from distinguished fields.

## **INTERNSHIP STRUCTURE**

- Internship is organised, executed and monitored by the Research & Development Cell (RDC) of the institution.
- Since the internship is time bound, a research supervisor is assigned to the interns for sharing expertise and follow up of their Internship Progress.
- Orientation sessions and interaction faculty-wise was initiated.
- A Nodal Officer was appointed along with four block-wise coordinators to harness the possibilities and effectively implement internship at department level.
- Internship Report Format is drafted for maintaining the uniformity in reporting ethos.
- The Nodal Officer is in charge of corresponding with the Internship Providing Organization (IPO) is any organization, HEI, philanthropy, farmer, government organization, R&D institutions, research labs, artisans, enterprises, institution/person of eminence, cooperatives, corporates providing an opportunity to the student for Internship during the programme.
- The Nodal Officers along with the block coordinators must be approached in case of any issues and will be responsible for any official registration, enrollment and upkeep of the internship programme and the students.

- Internship Supervisors/ Mentors are appointed and a lot of students are assigned to them who in turn are responsible to ensure the authenticity of the internship certificate provided and monitor the hours of the work undertaken by the interns.
- Students may apply for Internship Programme through the Nodal Officer or Online Internship Apps such as Internshala, Go Intern and so on to avail the Internship Offers.
- It is preferred to undertake internship in physical mode. Digital Mode or Group Internships are an option.
- Internship Reports must be endorsed by the Internship Supervisor/ Mentor.

### **ACADEMIC CREDENTIALS**

- The internship as a course is mandatory for the under-graduate level fetching 2 credits each.
- For an internship, one credit of Internship means two-hour engagement per week.
- 60 – 90 Hours is mandatory to be undertaken by every student who is interning in any of the modes mentioned above.
- Hands-on training/ Orientation is mandatory before commencement of the internship/research internship programme.

### **EVALUATION**

Report writing (15-20 pages)- Format will be sent to the Internship Mentors/ Project Guides	20 Marks
Powerpoint Presentation	10 Marks
Viva Voce (One to One)	10 marks
External Assessment (Internship)/ External Evaluation (Project Report)	10 Marks
<b>Total</b>	<b>50 Marks</b>
<b>Number of Hours</b>	<b>60 hours (Internship)</b>

### **EVALUATION AND ASSESSMENT COMPRISES OF-**

- Activity logbook and evaluation report of Internship Supervisor
- Format of presentation and the quality of the intern's report
- Acquisition of skill sets by the intern
- Originality and any innovative contribution
- Significance of research outcomes
- Attendance

## ANNEXURE

### FORMAT OF THE INTERNSHIP REPORT



#### ST ALOYSIUS COLLEGE (AUTONOMOUS) MANGALURU

#### INTERNSHIP REPORT FORMAT

##### 1. Title Page (1 page)

- Student Name, Class, Register Number, Name of the College
- Name of the Company
- Internship Dates (Duration – Date of commencement –Date of completion)
- Certificate from Dean/Head of Department **(1 page)**
- Declaration by the Student **(1 page)**
- Certificate from the Internship Mentor **(1 page)**
- Company Certificate with Official Logo and Authorized Signature **(1 page)**

**REFER SAMPLE 1 to SAMPLE 6 ANNEXED TO THIS FORMAT (Page No. 3 - Page No. 6)**

##### 2. Table of Contents (1 page)

- Keep it in Tabular Form
- Serial Number, Particulars and Page Number (three columns)

##### 3. Acknowledgements (1 page)

*(Mention how they helped you and what you learnt from each person)*

##### 4. Brief Profile of the Company/entity (2 pages)

- History- Vision- Mission of the Company
- Regular Business Activities (Broad/Specific)
- Intern's role in Overall Work Scheme

##### 5. Tasks Assigned (1 page)

- Mention in points the various tasks assigned

## 6. Learning Objectives (1 page)

*(Example: three objectives are mentioned- any other objective kindly mention)*

- Mention the following learning objectives-
  - ✓ To pursue internship in a company or an institution which gives opportunity to explore and nurture our skills.
  - ✓ To undertake experiential learning to improvise the technical and social skills.
  - ✓ To build curriculum vitae and strengthen the work experiences.
  - ✓ Any other (kindly specify)

## 7. Responsibilities including Job Description (7 pages)

- Internship Position in the Company (Example: Database Management Assist as Designation)
- Day Wise Report (Mention- Date, Time, Venue, Staff In-charge Name and Designation, Detailed report on daily basis)
- Mention Specific Tasks, Skills you learnt and experiences that developed you professionally.
- Mention even the talks, seminars attended, training sessions attended.
- Attach the relevant documents and certificates and evidential documents.

## 8. Skills and Experiences (Learning Outcomes) (1 page)

- Specific skills developed relate it to educational experiences and your career goal.
- Professional traits acquired.

## 9. Conclusion (1 page)

- Potentialities for future internships
- Helping the organization in better understanding of the need and interest of interns.

## 10. Annexure

- Attach relevant documents, certificates and photographs



Principal

22-01-2023

Registrar



## SAMPLE 1

### Title page



## ST ALOYSIUS COLLEGE (AUTONOMOUS) MANGALURU

Internship Report on ----- (area of work)  
at ----- (name of the company, place)

Submitted to St Aloysius College (Autonomous), Mangaluru in partial fulfillment of the  
requirements for the award of the

Degree of Bachelor of .....jh .....

B. ....

By

(Name of the Student)

(Class and Register No)

Under the guidance of

Name and address of Internal Guide

**2023 – 2024**



## SAMPLE 2

### Certificate from the Dean/HOD



FACULTY OF .....

ST ALOYSIUS COLLEGE (AUTONOMOUS)

LIGHT HOUSE HILL ROAD, MANGALORE – 575 003

### CERTIFICATE

This is to certify that Mr./Ms ..... bearing Register number..... has successfully completed his/her internship on ..... (area of work ) at .....(name of the company and place).

This internship report is prepared after having undergone internship for the period as stipulated by the College and is submitted to St Aloysius College (Autonomous) Mangaluru, in partial fulfilment of the requirements for the award of the Degree of Bachelor of ..... during the year 2023-24.

Date:

Signature with name and Designation

Place:

Seal

### **SAMPLE 3**

#### **Declaration by the student**

#### **DECLARATION**

This is to certify that this internship report has been prepared by me after undergoing internship from.....to.....(duration) at .....  
(name of the company and place). This report is my original work and is being submitted for the partial fulfilment of the requirements of the award of the Degree of .....

This report has not been submitted earlier to this College or any other Universities/Institutions for the fulfilment of the requirements of the course of the study.

**Date:**

Signature

Name of the student

**Place:**

Register No

## SAMPLE 4

### Certificate from Internship Mentor



### CERTIFICATE

This is to certify that ..... (Name of the student),  
Register Number....., of ....., has successfully  
completed ..... his/her ..... internship  
on..... (area of work) at  
..... (name of the company and place), in partial fulfilment of  
the requirements for the Degree of ..... The internship report has been prepared by  
him/her under my guidance and supervision. I further certify that no part of this report  
has been submitted for the award of any degree, diploma, fellowship or such other  
similar title.

Name and Designation of the Internship Mentor:

Date:

Place:

Signature

(Internship Mentor)

## **SAMPLE 5**

### **Certificate of Performance from the company in its letter head**

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr/Ms ..... (name of the student),  
..... (Reg No), student of B.Com at St Aloysius College (Autonomous)  
Mangaluru, has done his / her internship in our company on .....  
....., (area of work), for the purpose of partial requirements for  
the award of the Degree of Bachelor of Commerce. He /She has completed the  
internship from our company for the period from ..... to ..... (date of  
internship).

During his/her tenure of the internship his/her conduct and character was good.

Signature

Name and Designation

Company seal

Date:

Place:

\*\*\*\*\*

INTERNAL EXAMINATION – QUESTION PAPER PATTERN

G 320 DC...		Reg. No.							
<b>St Aloysius College (Autonomous)</b>									
<b>Mangaluru</b>									
<b>INTERNAL EXAM – .....</b>									
<b>B.Com.(INTERNATIONAL FINANCE) – Semester I</b>									
*****									
<b>Time: 1½ hrs.</b>					<b>Max Marks: 50</b>				
<b>SECTION A</b>									
	<b>Answer any <u>FIVE</u> of the following:</b>								<b>(5x2=10)</b>
1.									
2.									
3.									
4.									
5.									
6.									
7.									
<b>SECTION B</b>									
	<b>Answer any <u>TWO</u> of the following:</b>								<b>(2x5=10)</b>
8.									
9.									
10.									
<b>SECTION –C</b>									
	<b>Answer any <u>TWO</u> of the following:</b>								<b>(2x15=30)</b>
11.									
12.									
13.									

\*\*\*\*\*

**Date:**

**Time:**

**Copies:**

END SEMESTER QUESTION PAPER PATTERN

<b>G 320 DC</b>	<b>Reg. No. :</b>						
<b>St Aloysius College (Autonomous)</b>							
<b>Mangaluru</b>							
<b>B.Com. (INTERNATIONAL FINANCE) Semester ... – Degree Examination</b>							
..... -							
*****							
<b>Time: 2<sup>1</sup>/<sub>2</sub> Hours</b>				<b>Max Marks: 60</b>			
<b>SECTION – A</b>							
	<b>Answer any <u>FIVE</u> of the following.</b>						<b>(5x2=10)</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
<b>SECTION - B</b>							
	<b>Answer any <u>FOUR</u> of the following.</b>						<b>(4x5=20)</b>
8.							
9.							
10.							
11.							
12.							
13.							
<b>SECTION – C</b>							
	<b>Answer any <u>TWO</u> of the following.</b>						<b>(2x15=30)</b>
14.							
15.							
16.							
	*****						