



**ST. XAVIER'S COLLEGE (AUTONOMOUS), RANCHI**  
(AN AUTONOMOUS COLLEGE AFFILIATED TO RANCHI UNIVERSITY)

**SYLLABUS UNDER CBCS CURRICULUM OF  
B.COM (INTERNATIONAL ACCOUNTS)  
HONORS PROGRAMME**

**w.e.f. Academic Year 2025 - 26**

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**FOR UNDER GRADUATE COMMERCE SELF FINANCING  
PROGRAMME  
AS PER RANCHI UNIVERSITY RULES & REGULATION**

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*[Handwritten signatures and names: Shant, Gang, Puri, Khetta, Ramesh Dixit, Singh, and others]*

*R.K. Dixit*





## Department of Commerce Self Financing & Vocational Studies

### St. Xavier's College, Ranchi

(An Autonomous College Affiliated to Ranchi University, Ranchi)

Ref. No.: IA/2025

Date: 8<sup>th</sup> November 2025

The meeting of the Board of Studies held today i.e. 8th November 2025 at 11.30 am at the Conference Hall of the Department to finalize the syllabus of three years undergraduate programme of B.Com. (International Accounts) Honors under the new CBCS Credit System which is effective from academic session of 2025 -28 as per the directions of Ranchi University, Ranchi

Sl No	Members Name of the Board of Studies	Status of the Board Member	Signature
1	Prof. Gautam Rudra, H.O.D. - Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Chairperson	
2	FCMA. Ajay Deep Wadhwa, Rt. General Manager - Finance Central Coal Fields Ltd., Ranchi	University Representative	
3	Prof. (Dr.) Pinaki Ghosh, Associate Professor, Xavier Institute of Social Sciences (XISSL), Ranchi	Post Graduate Alumnus	
4	Prof. (Dr.) Somnath Mukherjee, Sr. Assistant Professor, Birla Institute of Technology, Mesra, Ranchi	Academic Experts	
5	Prof. (Dr.) Harmeet Kaur, Associate Professor, Dean - Faculty of Commerce & Management, Jharkhand Rai University, Ranchi	Academic Experts	
6	Shri Saswat Mazumdar, Sr. Branch Manager, Reliance Nippon Life Insurance Co. Ltd., Ranchi, Jharkhand	Industry Experts	
7	Prof. (Dr.) Kaushik Dutta, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	
8	Prof. Nidhi Arya, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	
9	Prof. (Dr.) Rakesh Kumar Dixit, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	R.K. Dixit
10	Prof. (Dr.) Shakil Anwar Siddique, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	
12	Prof. Fabian Anuranjan Tete, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	
13	Prof. Hussain Ahmed, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	
14	Prof. (Dr.) Deependra Kumar Sinha, Assistant Professor, Department of Commerce Self Financing & Vocational Programs, St. Xavier's College, Ranchi	Internal Member	

#### Minutes of the Meeting:

All the members discussed in details thoroughly all the important point of the syllabus and unanimously this syllabus is approved with some changes for the three year undergraduate programme as per CBCS regulations of Ranchi University applicable from academic session 2017-20 and subsequently amended on 2019 to include one more GE papers in 1<sup>st</sup> to 4<sup>th</sup> semester of the programme. All regulations in related to composition of marks for the non-practical & practical papers, promotion and Credits of courses are to be followed as per the CBCS regulations of the Ranchi University, Ranchi.



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**Programme Outcomes (PO) for B.Com. (International Accounts)**

**Mission:** To offer high quality management programme that equip students with right knowledge, skills and attitudes required to succeed in a dynamic world.

- **Knowledge:** the right knowledge implies relevant contemporary and cutting-edge knowledge obtained through research and practiced which empowers students to think and act independently, creatively and ethically.
- **Skills:** The right skills enable students to think through complex problems, analyze them critically and find solutions quickly in a changing business environment.
- **Attitudes:** The right attitudes help students put their thoughts, feelings, behaviors' and actions in place while handling tough situations.

**Vision:** To be a leader in management education through industry focused curriculum, case based learning.

**PO1-Critical Thinking:** By the end of the programme students are expected to act intellectually such that they are able to take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at the ideas and decisions from different perspectives.

**PO2-Effective Communications:** By the end of the programme students are expected to possess good communication skills that are the cornerstone of any successful verbal and written communication required for the higher studies and jobs.

**PO3-Special Interaction:** At the end of the programme students are expected to have an insightful perspective towards difference in gender race, class, and disability and are able interact with each social entity in the most amicable way.

**PO4- Community engagements:** By the end of the programme students are expected to be continuously involved with their local community and contribute through their knowledge and skills towards the up liftment of the society and the country as a whole.

**PO5-Ethics:** At the end of the programme students are expected to have high ethical standards in terms of their work, social structure, family and their role responsibilities.

**PO6-Environment & Sustainability:** By the end of their programme students are expected to be aware of environmental issues and contribute towards sustainable developments of locality, society and nation as a whole.

**PO7-Self-directed and Lifelong learning:** By the end of the programme students are expected to be in a mental state such that they are able to cope with the dynamic socio technological changes and are motivated to learn and contribute towards self, social and national developments.

**PO8-Teamwork:** By the end of the programme students are expected to have an outstanding team skill which is much needed to create synergy in society and at the work place.

**PO9-Employability:** By the end of the programme students are expected to possess the necessary skills to become highly employable in the industry of their choice.

**PO10-Initiative & Leadership:** By the end of the programme students are expected to demonstrate initiative and leadership skill required for self, social, organization and nation's development.

**PO11-Demonstrate Mastery in Analytics:** Demonstrate the ability to identify a business situation from the stated information, assess the statistical techniques and the software applications required to model the same, and interpret the subsequent results to assist in effective decision making.

**PO12-Sensitivity towards Global Perspective:** Understand and imbibe information related to global business modules, brands strategies, and thereby assess global practices against localized customizations to better global presence within local settings and vice versa.



**Programme Specific Outcomes (PSO) for B.Com. (International Accounts)**

**PSO 1:** Students can get the knowledge, skills and attitudes during the end of the B. Com-International Accounts degree course.

**PSO 2:** Students will be able to do their higher education and can make research in the field of International finance, trade and commerce.

**PSO 3:** Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities especially international business.

**PSO 4:** Students will prove themselves in different professional exams like CA, CS, CMA, MPSC, UPSC as well as other courses.

**PSO 5:** They can turn into a Finance Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.

**PSO 6:** Students will gain thorough systematic and subject skills within various disciplines of international trade, finance, auditing and taxation, accounting, management, communication, computer.

**PSO 7:** Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services.

**PSO 8:** Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO 9:** Gain expertise and exhibit professionalism in Business Accounting, Income Tax Assessment and GST calculations.

**PSO 10:** Recognize and respect different value systems, Demonstrate high standards of academic and professional integrity, Exhibit accountability and responsibility for moral implications of one's decisions and actions.



**Programme Pedagogy for B.Com. (International Accounts)**

- Classroom lecture with multimedia system.
- Comprehensive discussion of topics.
- Studio and workshop practice.
- Outcome Based Learning (OBL).
- Literature Research & Review.
- Live workshops in the presence of industry experts.
- Task assignments through team work.
- Summer and winter internship in the respective areas for gaining practical knowledge.
- Collaborative learning System with industry experts & trainers.
- Lecture from industry experts & industrial exposure visit.
- Technical delivery through comprehensive practical and simulation practices.
- Student's presentation and feedback and evaluation by industrial experts.
- Case studies and interpretation.
- Organizing "Know Your Corporate" programmes.
- Panel discussion with industry experts.
- Encourage to write Research paper on the different subjects.
- Special remedial classes for weaker students.
- Mentorship system of academic practices.
- Organizing Interview and Soft Skill Development sessions.



**COURSES OF STUDY FOR B.COM (INTERNATIONAL ACCOUNTS) HONORS PROGRAMME****Subjects Combination for B. Com (International Accounts) Programme (164 Credits)**

Honors/Core Subjects CC-14 Papers	Discipline Specific Elective Subjects DSES-4 Papers	Skill Enhancement Courses SEC-2 Papers	Compulsory Course AECC 1+1=2 Papers	Generic Courses GE 2+2+2+2=8 Papers
IA	IA Specific	SEC in IA	Language Communication +EVS	GE in IA

**Semester Wise Examination Structure for Mid Sem & End Sem Examinations:**

Sem	Core Honors, Allied DSE, Compulsory AECC Courses		Examination Structure		
	Code	Papers	Mid Semester Theory (F.M)	End Semester Theory (F.M)	End Semester Practical/ Viva (F.M)
I	Core 1	Fundamentals of Accounting	25	75	---
	Core 2	Cost Accounting	25	75	---
	GE 1 (A)	Basics of Banking & Insurance	---	100	---
	GE 1 (B)	Corporate Governance & Ethics	---	100	---
	AECC 1	English Communication	---	100	---
II	Core 3	Financial Management	25	75	---
	Core 4	Corporate Accounting	25	75	---
	GE 2 (A)	Forex Management	---	100	---
	GE 2 (B)	Financial Risk Management	---	100	---
	AECC 2	Environmental Studies	---	100	---
III	Core 5	Management Accounting	25	75	---
	Core 6	Direct Taxation	25	75	---
	Core 7	International Financial Management	25	75	---
	GE 3 (A)	Financial Services & Products	---	100	---
	GE 3 (B)	Business Economics	---	100	---
	SEC 1	Research Methodology	---	100	---
IV	Core 8	Auditing	25	75	---
	Core 9	Indirect Taxation	25	75	---
	Core 10	International Trade & Commerce	25	75	---
	GE 4 (A)	TALLY, ITR & GST Filing	---	100	---
	GE 4 (B)	Business & Corporate Law	---	100	---
	SEC 2	Quantitative Techniques in Business	---	100	---
V	Core 11	Forensic Accounting & Fraud Auditing	25	75	---
	Core 12	International Accounting	25	75	---
	DSE 1	Application of IT in Finance	25	75	---
	DSE 2	Merchant Banking Operation	25	75	---
VI	Core 13	Strategic Financial Management	25	75	---
	Core 14	International Financial Reporting	25	75	---
	DSE 3	Entrepreneurship Development	25	75	---
	DSE 4	Project & Viva voce	---	---	50+50


  
 R. K. Dixit



**Semester – I****5 Papers****CORE COURSE – C1****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. Group A is compulsory and will contain five questions of the very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**FUNDAMENTALS OF ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

**Course Outcome:**

**After the completion of this course students will able to:**

- Understand the theoretical framework of accounting and to prepare financial statements
- Explain and determine depreciation and learn accounting for hire purchase transactions, leases, branches and departments
- Understand the concepts of Special types of Accounts

**Unit 1: Introduction to Accounting**

Introduction Conceptual Framework: Accounting principle, Concepts and Conventions Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a business organization, Preparation of Financial Statements of a not-for-profit organization. **Lectures:15**

**Unit 2:** Meaning and purpose of Depreciation, Causes of Depreciation, Calculate the charge for depreciation using straight-line and diminishing balance (reducing-balance) methods. Application of different methods. Record depreciation in the statement of profit or loss and statement of financial position. **Lectures: 10**

**Unit 3:** Special types of Accounting Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only). Accounting for Leases: Concept, Classification of leases (Simple practical problems). Accounting for Branches (excluding foreign branches): Dependent branches and overview of independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method) (Relevant accounting Standards as applicable) **Lectures: 20**

**Unit 4:** Accounting for Partnership Firm Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities **Lectures: 15**

**Recommended Books:**

1. Fundamentals of Financial Accounting by D. K Goel and Shelly Goel and Rajesh Goel
2. Financial Accounting by P.C. Tulsian and Bharat Tulsian
3. Basic Financial Accounting by J.R Monga and Shweta Bajaj

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



**CORE COURSE – C2****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**COST ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

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

**Course Outcome:**

**After the completion of this course students will able to:**

- understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
- develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

**Unit I:** Introduction Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organization. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

**Lectures: 8****Unit II:** Elements of Cost: Material and Labour

(a) Materials: Meaning of material, Element of material cost. Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Physical Verification and control of losses— Wastage, scrap, spoilage and defectives.

**Lectures: 8**

(b) Labour: Accounting and Control of Labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, Labour turnover and fringe benefits. Methods of wage payment and Incentive schemes - Halsey, Rowan, Taylor's differential piece wage.

**Lectures: 8**

**Unit III:** Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

**Lectures: 15**

**Unit IV:** Methods of Costing Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport). **Lectures: 15**

**Unit V:** Cost Accounting Book-Keeping Systems Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts. **Lectures: 06**

**Recommended Books:**

1. Cost Accounting- M.Y. Khan and P.K Jain
2. Cost Accounting - Ashish Kalra
3. Cost Accounting - M.C. Shukla, T.S Grewal and Dr. M.P Gupta

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



**GENERIC ELECTIVE (GE 1A)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for  
End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six question of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**BASICS OF BANKING & INSURANCE****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** To make the students understand the various services offered by banks & insurance companies and various risk involved with them. Students are also appraised regarding various technological aspects for modern banking & insurance operations.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Explain the structure, functions, and policies of the Indian banking system and assess its role in economic development.
- Describe the operations, products, and regulatory aspects of the insurance business
- Evaluate risk management practices in banks and insurance companies.

**Unit I:** Introduction, Evolution and structure Indian Banking system: Role and functions of Banks, Regulatory provisions/enactments, Governing Banks, Major functions of RBI. **Lectures: 10**

**Unit II:** Retail, Wholesale and International Banking: Nature & scope of retail banking, Wholesale & International banking services. **Lectures: 10**

**Unit III:** Deposit: Banker-Customer Relation, Different deposit products, Services rendered by banks, Mandate and Power of Attorney, Banker's Lien-Right of set off, Garnishee Order, Income Tax Attachment Order etc. **Lectures: 10**

**Unit IV:** Credit: Principles of lending, various credit facilities, Working capital and term loans, Credit appraisal techniques, Approach to lending, Credit Management, Credit Monitoring, NPA (Non-Performing Asset), SARFASI Act. **Lectures: 10**

**Unit V:** Insurance-meaning, purpose and need uses and its role in financial planning, Human Life value, Types of Insurance, Life insurance contract-definition and special features, Role and types of Intermediaries, Tax benefits. **Lectures: 10**

**Unit VI:** Life Insurance Products, Policy Form-Contents of a typical life insurance Policy-Conditions and privileges-free look period, payment of premium, grace days' auto cover, forfeiture, proof of age, revival of lapsed policy, non-forfeiture regulations, indisputable policy assignment and nomination. **Lectures: 10**

**Unit VII:** Underwriting, Pricing & Claim -Underwriting-meaning, purpose, factors, medical examination, sources of information, Pricing-meaning, objectives Life Insurance Claim – Introduction, importance, types, Claim settlement process and Arbitration. **Lectures: 15**

**Recommended Books:**

1. Know your Banking Series—Taxman
2. Principles of Banking—Taxman
3. Principles and Practice of Banking and Insurance—O. P. Agarwal
4. Principles & Practices of Insurance—M. N. Mishra
5. Principles of Insurance—Tripathi and Reddy
6. IC-38—Insurance Institute of India

**Note: Latest edition of textbooks may be used**



**GENERIC ELECTIVE (GE 1B)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note: There may be subdivision in each question asked in Theory Examinations.**

**CORPORATE GOVERNANCE & ETHICS****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objective:** This course provides the knowledge of corporate governance and its importance for the corporate sector. Different parameters of the governing systems are also discussed for proving knowledge of application.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.
- Comprehend the relationship between ethics, morals and values in the workplace.
- Analyse and understand various ethical philosophies to explain how they contribute to current management practices.

**Unit I: Introduction to Business Ethics** - Definition, Meaning, Nature of Ethics, Importance of Ethics in Business, Areas of Business Ethics, Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright.

**Lectures: 15**

**Unit II: Application of Ethical Theories** - Business Ethical Decision Making: Decision Making -Normal Dilemmas and Problems, Ethical Issues in Finance.

**Lectures: 15**

**Unit III: Introductions to Corporate Governance** - Definition & Conceptual Framework of Corporate Governance, Important dimension to Corporate Governance, Fair and Unfair Business Practices. Mechanism - Corporate Governance Systems, Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control.

**Lectures: 15**

**Unit IV: Implementation of Corporate Governance** - Role of Board of Directors and Board Structure, Role of the Non-Finance Reporting and Corporate Governance, Non-Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business. (A case study should be discussed).

**Lectures: 15**

**Unit V: Global Scenario** - Business Ethics in Global Economy, Relationship between Business, Corporate Governance and Issues Related to Scams, Corruption: Meaning, Causes, and Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.

**Lectures: 15****Recommended Books**

1. Chandra, P, "Behavioral Finance", McGraw Hill Publication
2. Forbes, William, "Behavioral Finance", Student ed, Wiley Publication

**Note: Latest edition of textbooks may be used**



**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC 1)****(Credit: Theory – 02)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**ENGLISH COMMUNICATION****Theory: 30 Lectures**

**Objective:** To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for English communication

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Write clear, concise, and grammatically correct documents, including emails, memos, reports, and other business correspondence.
- Speak confidently and articulately in English, including public speaking, presentations, and participating in meetings and discussions.
- Communicate effectively in one-on-one or small group settings, including active listening, empathy, and conflict resolution skills.

**Unit I:** Introduction to communication- Meaning and process, types of verbal and non- verbal communication, barriers to communication.

**Unit II:** Comprehending and summarizing- comprehension, note making and summarizing

**Unit III:** Writing for specific purposes: notices, advertisements - copywriting, minutes of meeting

**Unit IV:** Reading and listening skills: types of listening, types of reading and their importance

**Unit V:** Professional communication: job application (resume and cover letter), business letter, orders & replies, invitation & replies, Emails.

**Unit VI:** Presentation skills, Interview skills, GD & Soft Skills

**Unit VII:** Vocabulary building: One-word substitution, synonyms and antonyms, idioms and phrases

**Recommended Books:**

1. Essential English for better communication- Raj Kumar Sharma and Nidhi Singh
2. Effective Business Communication, Asha Kaul
3. Developing Communication Skills, Krishnamohan
4. Functional Grammar and Spoken and Written Communication in English, Bikram K. Das, Orient Blackswan
5. Precis, Paraphrase and Summary, P.N. Gopalkrishnan, Authors Press
6. Communication Skills, Sanjay Kumar and Pushplata, Oxford Publication

**Note:** Latest edition of textbooks may be used

-----END OF SEM I-----



**Semester – II****5 Papers****CORE COURSE – C3****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**FINANCIAL MANAGEMENT****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** This course will enable the student to learn and understand different aspects of financial management, its importance in business operation and management and implications of it in long run and short run periods. It also develops sense among students for management of financial resources for various business advantages.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Explain the nature and scope of financial management with time value of money & risk return trade off
- Analyze capital budgeting process and capital budgeting techniques
- Estimate various capital structure theories and factors affecting capital structure decisions in a firm and critically examine various theories of dividend and factors affecting dividend policy

**Unit I: Introduction to Financial Management** - Financial Management – Scope of Financial Management; Objectives of Financial Management; Emerging role of Finance Managers. **Lectures: 05**

**Unit II: Time Value of Money** - Concept and Techniques; Practical Applications of Compounding; and Present Value Techniques. **Lectures: 07**

**Unit III: Capital Budgeting** - Principles and Techniques, Nature of Capital Budgeting; Evaluation Techniques- ARR, Payback Period, Discounted Payback Period, NAV, IRR and Profitability Index. **Lectures: 13**

**Unit IV: Cost of Capital** - Concept and Measurement of Cost of Capital- Importance and concept; Measurement of Specific Costs; Computation of Overall Cost of Capital; and WACC. **Lectures: 08**

**Unit V: Leverage** - Leverage - Operating Leverage; Financial Leverage; and Combined Leverage. **Lectures: 05**

**Unit VI: Capital Structure** - Cost of Capital and Valuation Capital Structure, Theories; Net Income Approach; Net Operating Income (NOI) Approach; Modigliani-Miller (MM) Approach; and Traditional Approach. **Lectures: 08**

**Unit VII: Working Capital Management** - Concept and determinants of Working Capital. Calculation of working Capital, Receivable Management, Payable management and Inventory management. **Lectures: 10**

**Unit VIII: Dividend Decision Policy** - Dividend Decision Policy and Tax aspects associated with Dividend decisions. **Lectures: 04**

**Recommended Books**

1. Fundamentals of Financial Management—Prassan Chandra
2. Financial Management—Khan and Jain
3. Financial Management – I M Pandey

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C4****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type** six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain two questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**CORPORATE ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Develop an understanding of accounting for share capital and debentures
- Develop an understanding of cash flow statements & understand the accounting for amalgamation and liquidation of companies
- Prepare financial statements of a company

**Unit I:** Accounting for Share Capital and Debentures Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. (Relevant AS and IND-AS as applicable.) **Lectures: 15**

**Unit II:** Financial Statements of a Company Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview). (Relevant AS and IND-AS as applicable) **Lectures: 10**

**Unit III:** Cash Flow Statements Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement. (Relevant AS and IND-AS as applicable) **Lectures: 10**

**Unit IV:** Amalgamation, Reconstruction and Liquidation of Companies Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account Relevant AS and IND-AS as applicable **Lectures: 15**

**Unit V:** Accounts of Holding Companies/ Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable **Lectures: 10**

**Recommended Books**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

**Note:** Latest edition of readings may be used



**GENERIC ELECTIVE (GE 2A)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40*****Instructions to Question Setter for******End Semester Examination (ESE):***

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six question of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**FOREX MANAGEMENT****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** To enable the students to have an in-depth understanding of the principles and procedures relating to Forex markets and different types of currency derivatives and its operations.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Identify the framework of foreign exchange and their system.
- Understand the administration of foreign exchange and their arithmetic's.
- Develop strategies and plans for Forex Trading.

**Unit I:** The Foreign Exchange Market - Organization – Spot Vs Forward Markets – Bid and Ask rates – Interbank Quotations – International Market Quotations – Cross Rates – Merchant Rates – FEDAI Regulations – Role of RBI

**Lectures: 15**

**Unit II:** Exchange Rates - Exchange rate systems – Gold Standard – Bretton Woods – Fixed Vs Floating Exchange Rate systems – Determinants of Exchange Rates – Exchange Controls.

**Lectures: 15**

**Unit III:** Foreign Exchange Transactions – Purchase and Sale transactions – Spot Vs Forward transactions – Forward Margins – Interbank Deals – Cover deals – Trading – Swap deals – Arbitrage Operations – Factors determining Forward margins – Different types of Foreign exchange exposer.

**Lectures: 15**

**Unit IV:** Ready and Forward Exchange Rates – Principle types of Ready Merchant rates – Ready rates based on cross rates – Forward exchange contracts – Execution of Forward contracts – cancellation and Extensions - Dealing position – Exchange position – Cash position.

**Lectures: 15**

**Unit V:** Currency Derivatives – Currency Forwards – Currency Futures – Currency Options – Exchange traded transactions – Financial Swaps – Forward Rate agreements – Interest Rate Options.

**Lectures: 15****Recommended Books**

1. Alan C Shapiro, Multinational Financial Management, Prentice Hall, New Delhi
2. Francis Cherunilam, International Economics, Tata Mc Graw Hill Pub Ltd, New Delhi
3. Ian H Giddy, Global Financial Markets, Aitbs Publishers and Distributors, New Delhi
4. C Jeevanandam, Foreign Exchange: Practice, Concepts, Sultan Chand & Sons, New Delhi
5. Vijayabhaskar P and Mahapatra B., Derivatives Simplified, Respose Books, Sage Publications,

**Note: Latest edition of textbooks may be used**



**GENERIC ELECTIVE (GE 2B)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**FINANCIAL RISK MANAGEMENT****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objective:** It provides in-depth knowledge regarding financial risk in investment and transactions. It also provides calculative risk management in long term and short term investments and its implications over investors.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Identify and categorise different types of risks and differentiate between risk, uncertainty, peril and hazard.
- Evaluate and apply risk-management processes and techniques, including measurement methodologies, risk identification, risk control, and insurance as a method of risk transfer.
- Design and explain organisational systems for risk-management, including roles of risk-managers, risk-committees, governance structures and the use of insurance and other transfer mechanisms to manage business risk.

**Unit I: Introduction to Risk** - The concept of risk, Characteristics of Risk, Risk and uncertainty, Risk distinguished from peril and hazards, Classification of Risk. **Lectures: 10**

**Unit II: Source and Evaluation of Risks** - Identification of Risk & Sources of Risk, Risk Measurement methodologies, Impact of Risk on Business, Property, Liabilities, Life, Health and income. **Lectures: 15**

**Unit III: Risk Management** - Concept of Risk Management, Objectives and process of Risk management, Importance of Risk Management and Risk Management Techniques **Lectures: 15**

**Unit IV: Insurance method of Risk management** - Life Insurance, Health Insurance, Property Insurance, Insurance for liabilities such as Housing Loan, Education Loan, Personal Loan etc. Retirement Planning and other annuities. **Lectures: 15**

**Unit V: Organizational system of the risk management** - Risk management committee and Role of Risk Managers. **Lectures: 10**

**Unit VI: Corporate Risk Management** - Definition, Types, Scopes and Management techniques. **Lectures: 10**

**Recommended Books**

1. Fundamentals of Risk and Insurance—E. J. Vaughan and T. Vaughan
2. Risk Management—Trieschman, Hoyt and Sommer

**Note:** Latest edition of textbooks may be used



**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC 2)****(Credit: Theory – 02)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40*****Instructions to Question Setter for******End Semester Examination (ESE):***

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six question of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**ENVIRONMENTAL STUDIES****Theory: 30 Lectures**

**Objective:** Develop awareness among the students about the necessity and importance of environment for human and its developments.

**Course Outcomes**

**After completion of this course students will able to:**

- Gain an interdisciplinary understanding of environmental issues and the importance of sustainable development. Develop analytical and critical thinking skills to address environmental problems.
- Contribute positively to environmental protection efforts, supported by an understanding of laws, conservation practices, and ethical considerations.
- Apply practical knowledge to real-world contexts through fieldwork, fostering an active role in environmental monitoring and advocacy.

**Unit I: Introduction to Environmental Studies:** Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development **Lectures: 02**

**Unit II: Ecosystems:** Definition, Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem Grassland Ecosystem Desert Ecosystem Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). **Lectures: 02**

**Unit III: Natural Resources: Renewable and Non-renewable Resources:** Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. **Lectures: 05**

**Unit IV: Biodiversity and Conservation:** Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. **Lectures: 05**

**Unit V: Environmental Pollution:** Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies. **Lectures: 05**

**Unit VI: Environmental Policies & Practices:** Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. **Lectures: 04**



**Unit VII: Human Communities and the Environment:** Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics.

Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

**Lectures: 03**

**Unit VIII: Field work**

**Lectures: Equal to 04**

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted Site-Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification, Study of simple ecosystems-pond, river, Delhi Ridge, etc.

**Recommended Books:**

1. Raziuddin, M.Mishra P.K. 2014, A Handbook of Environmental Studies, Akanaksha Publications, Ranchi.
2. Mukherjee, B. 2011: Fundamentals of Environmental Biology. Silverline Publications, Allahabad.
3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
4. Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
5. Gleeson, B. and Low, N. (eds.) 1999.Global Ethics and Environment, London, Routledge.
6. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
7. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
8. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
9. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L. R. 2012.Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP. Singh, J.S.,
15. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
17. Wilson, E. O. 2006.The Creation: An appeal to save life on earth. New York: Norton.

**Note: Latest edition of textbooks may be used**

-----END OF SEM II-----



**Semester – III****6 Papers****CORE COURSE – C5****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**MANAGEMENT ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Develop the concept of management accounting and its significance in the business.
- Understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
- Develop competence with their usage in managerial decision making and control.

**Unit I: Introduction to Management Accounting** -Definition, Scope of Management Accounting, Functions of management accountant, Role of management accountant, Advantages and disadvantages of management accounting, Difference between Financial accounting, Cost accounting & Management accounting.

**Lectures: 08**

**Unit II: Financial Statement Analysis** - Meaning of Financial statement, Contents of Annual Report of company, Purpose of Financial statement analysis, Comparative analysis, and Common size statement, Ratio Analysis, Meaning & Interpretation of Liquidity Ratio, Capital Structure Ratio, Turnover Ratio, Profitability Ratio, Miscellaneous Ratio, and EPS, PE Ratio.

**Lectures: 15**

**Unit III: Marginal Costing & Break-Even Analysis** - Meaning and concept of Marginal cost, Break Even Analysis, Profit –Volume Ratio, Concept of contribution and its impact on capacity utilization.

**Lectures: 08**

**Unit IV: Budgeting & Budgetary Control** - Concept of budget, budgetary control, Objectives of budgetary control, Essential factor for effective budgeting, Installation of budgetary control system, Introduction to Functional Budget, Master budget, Fixed & Flexible budget, Zero base budgeting, Performance budgeting and control system.

**Lectures: 10**

**Unit V: Standard Costing & Variance Analysis** - Meaning of standard cost, establishing standard costing system, Standard costing Vs. Budgetary control, Variance analysis, Direct Material Cost Variance, Labour variance, Overhead Variance, System of control of overhead cost.

**Lectures: 14**

**Unit VI: Cash Flow & Fund Flow Analysis** - Introduction to Analysis of Cash Flow and Fund Flow and its significant.

**Lectures: 05****Recommended Books:**

1. Management Accounting by R.S.N Pillai and Bagavathi
2. Cost and Management Accounting by Pooja Aggarwal and Shobit Aggarwal
3. Management Accounting by M. N. Arora

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C6****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A** is compulsory and will contain five questions of very short answer type consisting of 1 mark each. **Group B** will contain descriptive type six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A** is compulsory and will contain two questions. **Question No. 1** will be very short type of consisting of ten questions of 1 mark each. **Question No. 2** will be short answer type of 5 marks. **Group B** will contain descriptive type six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**DIRECT TAXATION****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To provide basic knowledge about the direct tax laws in force and relevant rules and principles emerging from leading cases, to provide insight into practical aspects and apply the provisions of laws to various situations and to understand the various legal requirement.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand concepts and importance of direct tax
- Understanding the status of persons and industries and computation of annual value & deductions from income from house property.
- Classification of allowances and calculation of income from salaries, Business profession, capital gains and other sources.

**Unit I: Income Tax Act, 1961****a) Basic Concepts and definitions**

- i. Background, concepts, definitions
- ii. Capital and revenue – receipts, expenditures
- iii. Basis of charge and scope of total income
- iv. Residential Status and Incidence of Tax

**b) Tax Accounting Standards by the Central Board of Direct Taxes (CBDT)****Lectures: 10****Unit II: Incomes which do not form part of Total Income (Sec. 10, 10A, 10B & 11 to 13A)****Lectures: 06****Unit III: Heads of Income and Computation of Total Income under various heads****a) Income from salaries****b) Income from House property****c) Profits and gains from Business or Profession****d) Capital gains****e) Income from other sources****Lectures:12****Unit VI: Income of other persons included in Assesses Total Income**

Aggregation of Income and Set off or Carry Forward of Losses; Deductions in computing Total Income; Rebates & Reliefs; Applicable Rates of Tax and Tax Liability

**Lectures:12****Unit V: Wealth Tax Act, 1957****a) Background, concept and charge of wealth tax****b) Assets, deemed assets, exempted assets****c) Valuation of assets****d) Computation of net wealth****e) Return of Wealth Tax and assessment procedure****Lectures: 10****Unit VI: Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds.****Lectures: 10**



**Recommended Books:**

1. Direct Taxes Law & Practice by Dr. Vinod K. Singhania, Dr. Kapil Singhania
2. Practical Approach to Direct & Indirect Taxes by Dr. Girish Ahuja & Dr. Ravi Gupta

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C7****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A** is compulsory and will contain five questions of very short answer type consisting of 1 mark each. **Group B** will contain descriptive type six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A** is compulsory and will contain two questions. **Question No. 1** will be very short type of consisting of ten questions of 1 mark each. **Question No. 2** will be short answer type of 5 marks. **Group B** will contain descriptive type six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**INTERNATIONAL FINANCIAL MANAGEMENT****60 Lectures; Tutorial: 10 Lectures**

**Objectives:** This course provides insight knowledge regarding international financial transactions, different types of accounts, its implications and operations with different consequences.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Recognize the difference in the operations in the international and domestic financial markets
- Explain the various ways the exchange rate evolved over the years in the international markets.
- Analyze the Balance of Payments account for a country and explain the exchange rate fluctuations in the market and recognize opportunity of managing exchange risk using the forward markets.

**Unit I:** International Financial Environment-Concept, components and goals of international finance.

**Lectures: 05**

**Unit II:** Foreign Exchange Management –Forex market, Need of Forex management, Factors determining exchange rates. Nomenclature, quotations and rates of Currencies Different system of foreign currency exchange rate.

**Lectures: 10**

**Unit III:** Documentary Letters of Credit-UCPDC 600(Uniform Code of Procedure for Documentary Credit) & eUCP

**Lectures: 05**

**Unit IV:** Correspondent Banking-Bank Accounts-NOSTRO and VOSTRO Accounts-SWIFASHION TECHNOLOGYS (Society for Worldwide Financial Telecommunication System)-CHIPS (Clearing House Interbank Payment System), CHAPS (Clearing House Auto Payment System), FEDWIRE (Federal Reserve Wire System).

**Lectures: 12**

**Unit V:** FDI and FII – Definition, Basic criteria for registration and role of FDI and FII.

**Lectures: 05**

**Unit VI:** Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Foreign investment Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows.

**Lectures: 15**

**Unit VII:** International Financial Institutions - Introduction to IMF, World Bank, WTO, Developmental Banks and Regional Trade Unions.

**Lectures: 08****Recommended Books:**

1. International Financial Management - V. Sharan
2. International Financial Management - EUN, CHEOL
3. International Financial Management - P.G Appe

**Note:** Latest edition of textbooks may be used



**GENERIC ELECTIVE (GE 3A)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six question of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**FINANCIAL SERVICES AND PRODUCTS****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** To analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand different types of financial products and services
- Understand the role of investment bankers, merchant bankers and other institutions.
- Use appropriate financial products and services.

**Unit I: Factoring and forfeiting** - Meaning and procedure of factoring and forfeiting, Types of factoring, Functions of factors, Benefits of Factoring, factoring vs. Bill discounting, factoring Vs. Securitization and factoring vs. Forfeiting. **Lectures: 15**

**Unit II: Personal Finance** - Consumer finance, Housing Finance, Credit cards, Debit cards. **Lectures: 10**

**Unit III: Capital Market Instruments** - Primary market instruments- private placing, IPO, FPO and right issue, Secondary market instruments, ETF's, Forex and commodities. **Lectures: 15**

**Unit IV: Debt Market** - Debt Market: Instruments, Listing, Primary and Secondary Segment. **Lectures: 10**

**Unit V: Money Market** - Money market Instrument; Call money, Treasury Bills, Certificate of deposits, Commercial papers. **Lectures: 12**

**Unit VI: Mutual Funds** - Introduction, concept, advantages and disadvantages, Types of mutual funds and significance. **Lectures: 13**

**Recommended Books**

1. Financial Services by N.P. Tripathy
2. Financial Services by M.Y. Khan
3. Financial Services by Dr. R. Shanmugha

**Note: Latest edition of textbooks may be used**



**GENERIC ELECTIVE (GE 3B)****(Credit: Theory: 05 + Tutorials: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks each. Group B will contain descriptive type six question of 20 each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**BUSINESS ECONOMICS****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** To provide students with an understanding of economic concepts and analytical tools that help in making effective business decisions and formulating strategies in a dynamic market environment.

**Course Learning Outcomes**

**After completing this course student will be able to:**

- Apply economic principles to analyses business problems and decision-making.
- Evaluate the impact of market structures and economic policies on business operations.
- Interpret demand, supply, cost, and pricing concepts to enhance managerial decisions.

**Unit I:** Introduction to Managerial Economics: Definition, Nature, and Scope of Managerial Economics, Objectives and importance of Managerial Economics in business decision-making, Goals of Business: Economic Goals, Social Goals, Strategic Goals, Business Ethics and Corporate Social Responsibility, Role of Managerial Economics in the Banking and Insurance Sector, Introduction to Behavioral Economics in Financial Decision-Making. **(Lectures: 15)**

**Unit II:** Demand and Supply Analysis: Law of Demand and Determinants of Demand, Movements vs. Shifts in Demand Curve, Market Demand and Demand Forecasting Techniques, Elasticity of Demand: Price, Income, and Cross Elasticities, Applications of Elasticity in Banking and Insurance Pricing, Law of Supply, Determinants of Supply, and Market Equilibrium, Applications of Demand and Supply: Price Rationing, Price Floors, and Policy Implications **(Lectures: 15)**

**Unit III:** Consumer Behavior and Decision-Making: Concepts of Utility: Total and Marginal Utility, Law of Diminishing Marginal Utility & Equi-Marginal Principle, Indifference Curve Analysis and Budget Constraints, Price, Income, and Substitution Effects, Consumer and Producer Surplus, Behavioral Biases in Consumer Decisions (anchoring, loss aversion, risk preference) **(Lectures: 15)**

**Unit IV:** Production, Cost, and Revenue Analysis: Production Function and Short-Run vs. Long-Run Production, Law of Variable Proportions and Returns to Scale, Iso-Quant, Iso-Cost Lines, and Producer's Equilibrium, Short-Run and Long-Run Costs, Revenue and Profit Maximization; Economies and Diseconomies of Scale, Cost-Volume-Profit (CVP) Analysis for Financial Institutions **(Lectures: 15)**

**Unit V:** Market Structures and Pricing Decisions: Perfect Competition: Short-Run and Long-Run Equilibrium, Monopoly: Price and Output Determination, Price Discrimination and Regulation, Oligopoly: Kinked Demand, Collusive Models, Game Theory Introduction, Monopolistic Competition and Product Differentiation, Pricing Strategies in Banking and Insurance Services **(Lectures: 15)**

**Recommended Books:**

1. P.L. Mehta – Managerial Economics: Analysis, Problems and Cases (Sultan Chand)
2. Varshney & Maheshwari – Managerial Economics (Sultan Chand & Sons)
3. Peterson, H. Craig & Lewis, W. Chris – Managerial Economics (Pearson)
4. Salvatore, Dominick – Managerial Economics in a Global Economy (McGraw-Hill)
5. Paul, Keat & Young – Managerial Economics: Economic Tools for Today's Decision Makers
6. Koutsoyiannis, A. – Modern Microeconomics (Macmillan)
7. Pindyck, Robert & Rubinfeld, Daniel – Microeconomics (Pearson)
8. Mishra, S.K. & Puri, V.K. – Indian Economy and Managerial Applications (Himalaya Publishing)

**Note: Latest edition of textbooks may be used**



**SKILL ENHANCEMENT COURSE (SEC 1)****(Credits: Theory-02)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE = 40****Instructions to Question Setter for****End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain three questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six question of 20 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**RESEARCH METHODOLOGY****Theory: 30 Lectures**

**Course Objectives:** To equip students with the knowledge and skills necessary to design, conduct, analyze, and interpret research effectively for informed decision-making and problem-solving in academic and professional contexts.

**Course Learning Outcomes**

**After completing this course student will be able to:**

- Understand and apply the fundamental concepts, processes, and types of research.
- Develop research designs, formulate hypotheses, and use appropriate data collection methods.
- Analyse and interpret research data to draw valid conclusions and present findings effectively.

**Unit I:** Fundamentals of Research: Meaning, Nature, and Scope of Research, Objectives and Significance of Research in Commerce and Management, Types of Research: Pure, Applied, Descriptive, Analytical, Exploratory, Experimental, Qualitative vs Quantitative, Research Process: Steps from Problem Identification to Report Writing, Ethics in Research, Plagiarism, Integrity, and Referencing **Lectures: 03**

**Unit II:** Research Problem, Hypothesis, and Design: Defining and Selecting a Research Problem, Review of Literature: Sources and Techniques (Journals, Google Scholar, etc.), Hypothesis: Meaning, Types, Formulation, and Testing Logic, Research Design: Exploratory, Descriptive, Diagnostic, Experimental, Sampling: Meaning, Types (Random, Stratified, Systematic, Cluster, Judgmental), Determination of Sample Size **Lectures: 06**

**Unit III:** Data Collection and Measurement: Sources of Data: Primary & Secondary, Methods: Questionnaire, Schedule, Interview, Observation, Experiment, Scaling & Measurement: Nominal, Ordinal, Interval, Ratio, Attitude Measurement Scales – Likert, Semantic Differential, Thurston, Reliability and Validity. **Lectures: 07**

**Unit IV:** Data Processing, Analysis & Interpretation: Editing, Coding, Classification, Tabulation, Introduction to Statistical Analysis (Descriptive Statistics, Charts, Graphs), Hypothesis Testing Basics: t-test,  $\chi^2$ -test, ANOVA (Conceptual Level), Use of Excel/SPSS for Data Entry and Summary Statistics. **Lectures: 07**

**Unit V:** Report Writing and Presentation: Structure and Layout of Research Report, Bibliography, Footnotes, and Citation Styles, Executive Summary and Abstract, Avoid Plagiarisms, Graphical and Tabular Presentation of Data, Use of PowerPoint / Google Slides for Research Presentation **Lectures: 07**

**Recommended Books:**

1. Kothari, C.R. & Garg, G. — Research Methodology: Methods & Techniques
2. Uma Sekaran & Roger Bougie — Research Methods for Business
3. Zikmund, W.G. — Business Research Methods
4. Ranjit Kumar — Research Methodology: A Step-by-Step Guide for Beginners
5. Cooper & Schindler — Business Research Methods

**Note: Latest edition of textbooks may be used**

-----END OF SEM III-----



**Semester – IV****6 Papers****CORE COURSE – C8****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**AUDITING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** It provides the knowledge of auditing with its standard procedures for audit any financial transactions and its legal implications. It also provides importance of auditing in fund management and fund disbursement.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand the importance of various aspects of internal and external audit and also the appointment and removal of an auditor.
- Understand the role of planning and risk assessment in auditing, which concentrates on the materiality and audit strategy.
- Understand the importance of review and reporting with procedures and reliability.

**Unit I: Introduction to Audit** - Meaning and definition of audit, features of auditing, difference between accounting and auditing, objectives of auditing, significance of auditing advantages and disadvantages of audit.

**Lectures: 08**

**Unit II: Auditor** - Introduction to auditor, Auditor's independence, Threats and safeguards to auditor's independence, Ethical requirements relating to audit of financial statements.

**Lectures: 08**

**Unit III: Types of Audits** - Meaning of Statutory audit, Government Audit, Internal audit, Forensic audit, External audit and environment audit.

**Lectures: 08**

**Unit IV: Audit Planning and Programme** - Meaning of audit planning, Development of audit plan, Meaning of audit programme, advantages and disadvantages of audit programme, materiality in planning.

**Lectures: 10**

**Unit V: Internal Control and Internal Check** - Meaning of internal control system, essentials of internal control system, objectives of internal control, types of internal control system, Meaning of internal check, Auditor's Duty in Regard to Internal Check System.

**Lectures: 10**

**Unit VI: Vouching** - Meaning of a voucher, importance of vouching, special considerations during vouching.

**Lectures: 06**

**Unit VII: Audit Report** - Meaning of audit report, importance of audit report, elements of audit report, qualified and unqualified reports.

**Lectures: 10****Recommended Books:**

1. Auditing by Aruna Jha
2. Advanced Auditing and Professional ethics by CA Sanidhya Sharaf
3. Auditing and Assurance by Surbhi Bansal

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C9****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type** six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain two questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 15 marks each, out of which any four are to answer.

**Note: There may be subdivision in each question asked in Theory Examinations.**

**INDIRECT TAXATION****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To provide an in-depth study of the various provisions of indirect taxation laws and its impact on business decision making.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand the GST, benefits of GST, and different types of GST
- Understand different laws governing GST, CGST, SGST, IGST and calculate the tax liability under GST
- To understand the custom act, custom law, and methods of customs of valuation and calculation of custom duty.

**Unit I: Introduction to Indirect Taxation**

History and objectives of taxation in India. Meaning, types, and distinction between direct and indirect taxes. Constitutional framework: powers of Union and States to levy taxes, major amendments leading to GST.

**Lectures: 05**

**Unit II: Goods and Services Tax (GST)** - Introduction, need, and objectives of GST. Constitutional aspects, Goods and Services Tax (GST) Law, Structure of GST (SGST, CGST, IGST), scope, and coverage.

**Lectures: 05**

**Unit III: Levy and collection of CGST and IGST** - Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy, Place of supply, Time and Value of supply, Input tax credit, Computation of GST liability.

**Lectures: 15**

**Unit IV:** All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax, including reverse charge, refund, job work.

**Lectures: 12**

**Unit V:** Advance ruling, Appeal and revision, Offences and penalties, Tax deducted at source, Tax collection at source, Anti-profiteering, GST compensation Cess, Administration under GST: officers, powers, jurisdiction. GST audit, assessment, appeals, recovery, advance ruling.

**Lectures: 12**

**Unit VI: Customs Duty** - Constitutional powers and legal framework. Classification, valuation of goods under Customs Act, types of duties. Appointment of customs ports, prohibition and detection of illegal imports/exports. Procedures for levy, collection, and exemptions. Customs duty drawbacks and export incentive schemes.

**Lectures: 11****Recommended Books:**

1. Commercial's GST incorporating (Bare Act)-Published by Commercial Law Publishers Pvt. Ltd.
2. GST Manual-Taxman Publication

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C10****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**INTERNATIONAL TRADE & COMMERCE****Theory: 60 Lecture; Tutorial: 10 Lectures**

**Objectives:** To gain the knowledge of Indian and international trade policies and international institutions.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Explain the Fundamental concepts and theories in foreign trade.
- Analyze the role of International economic organizations.
- Evaluates the reasons for fluctuations in Exchange Rates and the importance of Foreign Exchange Rate Policy.

**Unit I: Introduction to International Business** - Importance, nature and scope of international business; Modes of entry into International Business; Internationalization process and managerial implications; Multinational Corporations and their involvement in International Business; Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

**Lectures: 12**

**Unit II: International Business Environment** - Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.

**Lectures: 10**

**Unit III: Balance of Payment Account** - Concept and significance of balance of payments account; Current and capital account components and accounting system; Balance of payment deficits and correction policies.

**Lectures: 10**

**Unit IV: Global Trading and Investment Environment** - World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Foreign investment Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows.

**Lectures: 13**

**Unit V: Introduction of Regional Economic Groupings in Practice** - Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World.

**Lectures: 10**

**Unit VI: Contemporary Issues in International Business** - Labour and Environmental Issues in foreign trade.

**Lectures: 05****Recommended Books:**

1. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing,
2. International Trade and India by Partha Pratim Pal

**Note:** Latest edition of textbooks may be used



**GENERIC ELECTIVE (GE 4A)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**TALLY, ITR AND GST FILING****Theory 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** This subject enhances the students' knowledge in very specific area, which provides them extra knowledge about computer accounting system, ITR & GST filing which are an essential part to today's corporate accounting system.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Record all the aspects of accounting and prepare final accounts.
- E File Various Returns forms for salaries people, partnership firm's companies and other business organizations on income tax site.
- E File Various Forms required under GST and E File the same claiming Input tax credits etc. for various business Entities.

**ERP TALLY (Latest Version)**

**Unit I: Basic Concept of Tally** - Starting Tally, Company Creation, Chart of Accounts, Account Masters, Voucher Entry—Single Mode, Accounts Masters and Vouchers Lists, Day Book Summaries, Consumer Accounts Voucher Register, Trial Balance, Bank Reconciliation Statement, Final Accounts, Report Printing—Multi Account System, Data Maintenance, Moving to new financial year. **Lectures: 10**

**Unit II: Traders Accounts** - Customer Suppliers Profile, Sales Purchase Voucher Entry, Bills Register, Sale Purchase Summary, Bill Reference Entry, Outstanding Reports. **Lectures: 05**

**Unit III: Basic Inventory** - Inventory Master, Inventory Voucher, Invoicing, Inventory Reports, Sales Purchase Analysis, Stock Journal Reports, and GST. **Lectures: 05**

**Unit IV: Data Collaboration** - Security, Export of Data, Internet Connectivity, Import of Tally Data, Tally XCL, ODBC Connectivity. **Lectures: 05**

**Unit V: Advanced Inventory** - Features, Price List, Discount, Excise Duty, Billing Terms, Export Invoice, Batch Details, Delivery Challan, Orders, Invoice Voucher Class, Manufacturing. **Lectures: 05**

**Unit VI: ITR Filing**

- a) Applying for a Permanent Account number (PAN) and Tax Deduction Account Number (TAN) electronically.
- b) Registering on income tax site of PAN and TAN numbers. Practical procedures like linking it to Aadhar and Bank Account.
- c) E Filing of Income Tax returns (various Forms) applicable to salaried assesses, proprietary Business and professional enterprises, Partnership firms, Trusts, Limited Companies, Association of persons etc. on the basis of Data provided using online utilities and form validation facilities.
- d) Importing of Tax Deducted at source and Tax paid details from TRACES and incorporating it in Income Tax returns forms.
- e) Practical procedure for online payment of Income Tax.
- f) Online compliances to various notices received from income tax department.
- g) Procedure for obtaining Digital signature, various types of digital signatures and use of digital signatures on various forms. **Lectures: 25**

**Unit VII: GST Filing**

- a) Apply for GST Number on GSTN portal electronically and complete the procedural aspects.
- b) Register on GSTN Portal and generate profile of the business unit



- c) Procedure for vendor registration
- d) Generate challans for GST Payment on monthly basis for business enterprises.
- e) Generate various forms for outward supply and GSTR1
- f) Online payment of GST through generated challans
- g) Approving GSTN 2 for input supplies
- h) Working of GST Liability for regular and composition scheme dealers with Input Tax Credit, Reverse charge for B to B and B to C transactions
- i) Preparation of annual returns.
- j) Online compliance for notices and demands under GST

**Lectures: 20****Recommended Books**

1. Tally 6.3—Ramesh Bangia
2. Tally 7.2—A. K. Nadhani & K. K. Nadhani
3. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
4. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education
5. Gupta, S.S. GST- How to Meet your Obligations. Taxman Publications
6. Ram Dutt Sharma , Filing of Indian Income Tax Updated Return Commercial Law Publishers (INDIA) Pvt Ltd.

**Note: Latest edition of textbooks may be used**



**GENERIC ELECTIVE (GE 4B)****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE =40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**BUSINESS & CORPORATE LAWS****Theory: 75 Lectures; Tutorial: 15 Lectures**

**Objectives:** To develop knowledge and skills in the understanding of the general legal frameworks and specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand and analyze about the framework of Indian Business Laws.
- Be acquainted about the legal aspects of business.
- Be familiarized with case law studies related to Business Laws.

**Unit I: Introduction to Legal System** - Essential elements of the legal system: Law and the legal system – Definition- Types of law- Structure and operation of the courts, Sources of law: Legislation-Rules and presumptions used by the courts- Human rights law. **Lectures: 15**

**Unit II: The Contracts Act, 1872** - Formation of contract – Offer- Acceptance- Consideration, Essentials of a contract, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of breach of contract- Award of damages. **Lectures: 15**

**Unit III: Employment law** - Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment by notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal. **Lectures: 15**

**Unit IV: Formation of a Company** - Pre-incorporation contracts - Procedures for company registration- Statutory Books-Article of association, Memorandum of Association, Duties of Promoters. **Lectures: 10**

**Unit V: Legal aspects of financial structure** - Capital and financing of companies: Prospectus- Definition & types, share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of Companies-Company directors - Other company officers -Company meetings and resolutions. **Lectures: 20**

**Recommended Books**

1. Dr. P.N. Reddy and H. R. Appanaiah: Essentials of Company Law and Secretarial Practice,
2. M. C. Shukla & Gulshan: Principles of Company Law.
3. N. D. Kapoor: Mercantile Law.

**Note:** Latest edition of textbooks be used



**SKILL ENHANCEMENT COURSE (SEC 2)****(Credits: Theory-02)****Marks: 100 (ESE: 3Hrs)=100****Pass Marks Th ESE = 40****Instructions to Question Setter for****End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain three questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 & 3 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 20 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**QUANTATIVE TECHNIQUES IN BUSINESS****Theory: 30 Lectures**

**Course Objectives:** To develop students' ability to apply quantitative methods and analytical tools for solving business problems, supporting decision-making, and improving organizational efficiency.

**Course Learning Outcomes**

**After completing this course student will be able to:**

- Understand and apply key quantitative techniques such as statistics, probability, and optimization in business contexts.
- Analyze business data to make informed and effective managerial decisions.
- Use quantitative models and tools to solve real-world business problems and improve operational efficiency.

**Unit I:** Introduction to Quantitative Techniques: Definition, Nature, and Scope of Quantitative Techniques, Role in Decision-Making and Research, Quantitative Models and their Business Applications, Limitations of Quantitative Approaches

**Lectures: 03**

**Unit II:** Measures of Central Tendency and Dispersion: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Skewness and Kurtosis – Meaning and Interpretation

**Lectures: 06**

**Unit III:** Correlation and Regression Analysis: Meaning, Importance, and Types of Correlation, Karl Pearson's Coefficient, Spearman's Rank Correlation, Regression: Concept, Equation, Line of Best Fit, Uses, and Limitations, Coefficient of Determination ( $R^2$ ) and Interpretation

**Lectures: 08**

**Unit IV:** Probability, Index Numbers, and Time Series: Probability: Concepts, Rules, Addition and Multiplication Theorems, Conditional Probability and Bayes' Theorem (Conceptual & Simple Problems), Index Numbers: Types, Methods (Simple & Weighted), Base Shifting, Deflation, Time Series: Components, Trend Analysis (Moving Average, Least Squares), Seasonal Variations

**Lectures: 07**

**Unit V:** Linear Programming & Decision Analysis: Concept, Formulation, and Assumptions of Linear Programming Problem (LPP), Graphical Method of Solving LPP (Two Variables), North west corner method, simplex, Vogals method, Transportation and Assignment Problems (Concept & Formulation), Decision Theory: Decision under Certainty, Risk, and Uncertainty, Game Theory (Pure and Mixed Strategies – Conceptual)

**Lectures: 06****Recommended Books:**

1. Vohra, N.D. — Quantitative Techniques in Management
2. S.C. Gupta & Indra Gupta — Business Statistics
3. J.K. Sharma — Business Statistics
4. Anderson, Sweeney & Williams — Statistics for Business & Economics
5. Levin & Rubin — Statistics for Management

**Note:** Latest edition of textbooks may be used

-----END OF SEM IV-----



**Semester – V****4 Papers****CORE COURSE – C11****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.**

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.**

**Note: There may be subdivision in each question asked in Theory Examinations.**

**FORENSIC ACCOUNTING & FRAUD AUDITING****Theory 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Demonstrate an understanding of the key concepts and principles of forensic accounting and auditing.
- Evaluate the ethical considerations and legal implications in conducting forensic accounting investigations.
- Develop a comprehensive forensic accounting report and implement proactive measures to strengthen internal controls and prevent fraud within an organization.

**Unit I: Forensic Accounting & Fraud Auditing Fundamentals:** Meaning, nature and scope, Auditor's liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

**Lectures: 12**

**Unit II: Fraud Definition & Taxonomy:** Ingredients of fraud, Reasons for commits fraud, Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

**Lectures: 12**

**Unit III: Types of Corporate Frauds:** Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses.

**Lectures: 10**

**Unit IV: Fraud in e-commerce Structure:** Introduction, Types of ecommerce fraud, warning signs of ecommerce fraud, Prevent ecommerce frau, Fraud detection and prevention methods, Importance of fraud detections.

**Lectures: 10**

**Unit V: Forensic Auditing:** Introduction to Forensic audit: leading way to emergent economy, Fundamentals of forensic audit, Major fundamentals of forensic audit, Tools for handling forensic audit, Fraud auditing (forensic audit) recognition procedure, Objectives of forensic auditing, benefits of forensic data analysis. Auditors' liability for undetected frauds. Power and duties of auditors.

**Lectures: 16****Recommended Books**

1. Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning.
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zemelman, Mark F. (2015). Forensic Accounting & Fraud Examination. Cengage Learning.
3. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting.
5. Forensic Accounting and Financial Fraud. American Management Association

**Note: Latest edition of textbooks may be used**



**CORE COURSE – C12****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

**End Semester Examination (ESE):**

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of 15 marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**INTERNATIONAL ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To develop skill and competencies of various practices in the International Accounting and Reporting Systems. A comparative perspective of the accounting standards and practices across the different countries is the focus of the study.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand global accounting process and the need for harmonization and convergence of accounting practice.
- Appreciate the role of different accounting bodies in contributing to international accounting and reporting system.
- Comprehend various technical aspects associated with International Financial Reporting Standards.

**Unit I:** Introduction -Definition, Scope & Concept of International Accounting, Internationalization of Accounting Profession, International Accounting Standards Committee- A Review of its major Standards, USGAAP.

**Lectures: 12**

**Unit II:** Accounting for Multi-Nationals-I - Accounting for currency translation, Foreign exchange and procedural issues.

**Lectures: 12**

**Unit III:** Accounting for Multi-Nationals-II - Transfer Pricing in International business- methods and problems.

**Lectures: 12**

**Unit IV:** Consolidation of Accounts - Consolidation of the accounts of subsidiaries and affiliates (Joint Ventures).

**Lectures: 12**

**Unit V:** Financial Reporting Standards - Financial Reporting and Accounting Standards setting procedure in India, Accounting Standards. Overview of IFRSs 1 and 2, AS 31 and 32.

**Lectures: 12****Recommended Books**

1. International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
3. International Accounting: A User Perspective by Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
4. International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
5. The Analysis and use of Financial Statements by Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.

**Note: Latest edition of textbooks may be used**



**DISCIPLINE SPECIFIC ELECTIVE (DSE 1)****(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A** is compulsory and will contain five questions of very short answer type consisting of 1 mark each. **Group B** will contain descriptive type six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A** is compulsory and will contain two questions. **Question No. 1** will be very short type of consisting of ten questions of 1 mark each. **Question No. 2** will be short answer type of 5 marks. **Group B** will contain descriptive type six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**APPLICATION OF IT IN FINANCE****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** The most important aspects of business are strategic system and its applications at the various stages. Different models are analyzed thoroughly for proper understanding of business with its strategic application.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Perform tasks in word processing (like mail merge), create presentations in PowerPoint, and use Excel for data analysis, including mathematical and logical functions.
- Establish investment objectives, develop portfolio strategies, and evaluate performance.
- Understand how computer applications can be used for various business operations and re-engineer business processes using IT.

**Unit I:** Information System for Business: Need for Information Systems, Advantages, Disadvantages Information Systems. Data Base Concepts- Definition- Application: Data Interchange (EDI), Electronic Funds Transfer (EFT), M-Commerce Services & Applications. Emerging Trends in Computing – Cloud Computing, Cyber Crime, Need for Security - Security Threat & Attacks. Security Mechanisms - Cryptography, Digital Signature & Firewall.

**Lectures: 15**

**Unit II:** Excel for financial modelling: Excel basics- - Excel features-financial – logical- statistical - mathematical, lookup reference. Custom formatting- shortcuts- array functions - pivot tables analysis – Tool pak-nested-cell references -named ranges-working with dates-linking external file- Useful windows keyboard shortcuts for financial modelers.

**Lectures: 15**

**Unit III:** MS-ACCESS: Creating a database and tables by different methods- Entering and Editing Data Sorting, Filtering and Displaying data, Creating & querying using forms. Creating & printing reports and labels. MS- POWERPOINT-: Creation and designing of PPT, Link building with online and offline sources. Wrapping of PPT.

**Lectures: 15**

**Unit IV:** Attributes of a good model- documenting excel model-debugging excel model- error avoidance strategies -using formula auditing tools for debugging-learning modelling using excel-graphic and written presentation-chart types-bubble and waterfall charts-charting with two different axes.

**Lectures: 15****Recommended Books:**

1. Ken Laudon, Jane Laudon & RajnishDass, "Management Information System", 11nd Ed. Pearson.
2. B. Muthukumaran, "Information Technology for Management", 2010, Oxford.
3. S. Sudalaimuthu& S. Anthony Raj, "Computer Applications of Business", 2010, HPH.
4. Arpita Gopal & Chandrani Singh, "E - World- Emerging Trends in Information Technology".

**Note:** Latest edition of textbooks may be used



**DISCIPLINE SPECIFIC ELECTIVE (DSE 2)****(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory** and will contain five questions of very short answer type consisting of 1 mark each. **Group B will contain descriptive type** six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain two questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**MERCHANT BANKING OPERATION****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** This course provides the knowledge of different merchant banking products and its operational systems of banks. Different services provided by the banks under the merchant banking system and customer orientation with it is thoroughly discusses for proper understanding of the students.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Understand the nature and management of merchant banking.
- Interpret the regulation and registration of merchant banking.
- Critically evaluate the SEBI guidelines for merchant bankers and appreciate the role of merchant bankers.

**Unit I:** Introduction to the Merchant Banking, Concept and Evolution of Merchant Banking, Services and its importance, Regulatory Framework, and Merchant Banking tools and process. **Lectures: 12**

**Unit II:** Financial Services - Hire Purchase, Leasing, Amalgamation, Merger and Acquisition, Lease agreement, Project Planning and Finance, Venture Capital, Credit Rating. **Lectures: 12**

**Unit III:** Factoring & Forfeiting - Concept, nature and scope of Factoring - Forms of Factoring, Forfeiting, Foreign Direct Investment & Cross-Border Financing (FDI flows, foreign collaborations, regulatory constraints, Recent trends: increased FDI in financial services, implications for merchant banking. **Lectures: 12**

**Unit IV:** Securitization / Mortgages: Meaning, nature and scope of securitization, Mortgages. Asset backed securities and Senior securities. residential mortgage-backed securities (RMBS). **Lectures: 12**

**Unit V:** SEBI & RBI Guidelines for Merchant Bankers. Regulatory framework: SEBI (Merchant Bankers) Regulations, 1992 — recent amendments. **Lectures: 12**

**Recommended Books**

1. Financial Instruments and Services—Nalini Prava Tripathy
2. Banking Products and Services—Taxman

**Note:** Latest edition of textbooks may be used

-----END OF SEM V-----



**Semester – VI****4 Papers****CORE COURSE – C13****(Credits: Theory-05, Tutorial-01)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40****Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory** and will contain five questions of very short answer type consisting of 1 mark each. **Group B will contain descriptive type** six questions of five marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain two questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**STRATEGIC FINANCIAL MANAGEMENT****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** This course is design to acquaint the students with concepts of financial management from strategic perspective and to familiarize various Techniques and Models of Strategic Financial Management.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Identify the key themes in corporate finance.
- Understand the principal role of finance in an organization and the implication of overarching strategic application of its efficient use on the bottom line of the organization.
- Employ risk and sensitivity analysis on real time basis on varied projects.

**Unit I:** Financial Policy and Strategic Planning –Strategic Planning Process – Objective and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan –Financial Models – Tools or Techniques of Financial Modelling – Uses and Limitations of Financial Modelling – Applications of Financial Models – Types of Financial Models – Process of Financial Model Development.

**Lectures: 12**

**Unit II:** Investments Decisions under Risk and Uncertainty – Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments.

**Lectures: 10**

**Unit III:** Expansion and Financial Restructuring – Corporate Restructuring Mergers and Amalgamations – reasons for mergers, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – Privatization – Dynamics of Restructuring – Buy Back of Shares – Leveraged buy-outs (LBOs) – Divestiture – Demergers.

**Lectures: 15**

**Unit IV:** Stock Exchanges: Constitution, Control, functions, Prudential Norms, SEBI Regulations, Sensitive Indices, Investor Services, Grievance Redressal Measures.

**Lectures: 08**

**Unit V:** Financial Strategy – Innovative Sources of Finance – Asset Backed Securities – Hybrid Securities Namely Convertible and Non-Convertible Debentures, Deep Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper.

**Lectures: 15****Recommended Books**

1. Rajni Sofat & Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.
2. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.
3. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007
4. Financial Markets and Institutions, S Gurusamy, Thomson.

**Note:** Latest edition of textbooks may be used



**Instructions to Question Setter for****Mid Semester Examination (MSE):**

There will be two groups of questions. **Group A is compulsory** and will contain five questions of very short answer type consisting of 1 mark each. **Group B will contain descriptive type** six questions of 5 marks each, out of which any four are to answer.

**End Semester Examination (ESE):**

There will be two groups of questions. **Group A is compulsory** and will contain two questions. **Question No. 1 will be very short type** of consisting of ten questions of 1 mark each. **Question No. 2 will be short answer type** of 5 marks. **Group B will contain descriptive type** six question of 15 marks each, out of which any four are to answer.

**Note:** There may be subdivision in each question asked in Theory Examinations.

**INTERNATIONAL FINANCIAL REPORTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objectives:** To expose students to the prevailing International Accounting and Reporting Systems and to increase the employability of students in MNCs.

**Course Learning Outcome:**

**After the completion of this course students will able to:**

- Report accounting information in line with the International Accounting Standard.
- Computations of Accounting information as per international accounting standard.
- Harmonize different types of standards.

**Unit I:** International Accounting Standards Board History and Development of the IASB. Functions of IASB, Research and Standard setting, Implementation, Members of IASB. Funding of IASB. International Accounting Standards Board vs. Financial Accounting Standards Board. **Lectures: 10**

**Unit II:** International Financial Reporting Standards - Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS. **Lectures: 10**

**Unit III:** Accounting for transactions in financial statements: Tangible non-current assets - Intangible assets - Impairment of assets - Financial instruments - Leasing - Provisions and events after the reporting period. **Lectures: 10**

**Unit IV:** Analyzing and interpreting financial statements: Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users and stakeholders needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities. **Lectures: 10**

**Unit V:** Preparation of financial statements: Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income statement of changes in equity- Statement of Cash flows. **Lectures: 10**

**Unit VI:** Preparation of consolidated financial statements: Consolidated statement of financial position Consolidated statement profit and loss account and other comprehensive income. **Lectures: 10**

**Recommended Books**

1. Mohapatra Das. A. K. International Accounting, Prentice Hall of India, New Delhi.
2. Rathore, Shirin, International accounting, PHI learning, New Delhi.
3. Peter Walton, International Accounting, International Thomson Business press.
4. Saudagaran, Shahorkh. M, International accounting a user perspective Cengage learning India Pvt. Ltd, New Delhi.
5. Nobes Christopher & Parker Robert. Comparative international accounting - Research Education Asia, New Delhi

**Note:** Latest edition of textbooks may be used



**DISCIPLINE SPECIFIC ELECTIVE (DSE 3)****(Credit: Theory:05 + Tutorials:01=06)****Marks : 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE) =40*****Instructions to Question Setter for******Mid Semester Examination (MSE):***

*There will be two groups of questions. Group A is compulsory and will contain five questions of very short answer type consisting of 1 mark each. Group B will contain descriptive type six questions of five marks each, out of which any four are to answer.*

***End Semester Examination (ESE):***

*There will be two groups of questions. Group A is compulsory and will contain two questions. Question No. 1 will be very short type of consisting of ten questions of 1 mark each. Question No. 2 will be short answer type of 5 marks. Group B will contain descriptive type six question of fifteen marks each, out of which any four are to answer.*

*Note: There may be subdivision in each question asked in Theory Examinations.*

**ENTREPRENEURSHIP DEVELOPMENT****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objective:** To develop an entrepreneurial mind-set and equip students with the knowledge, skills, and attitudes necessary to identify business opportunities, create innovative ventures, and manage small and medium enterprises successfully.

**Course Learning Outcome:**

**After completing this course student will be able to:**

- Understand the concepts, theories, and process of entrepreneurship and innovation.
- Identify, evaluate, and develop viable business opportunities and plans.
- Demonstrate the skills required for starting, managing, and sustaining entrepreneurial ventures.

**Unit 1: Entrepreneurial Management:** The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea generation, Identifying opportunities and Evolution, Building the Team/Leadership, Strategic planning for business, Steps in strategic planning, Forms of ownership-Sole proprietorship, partnership, limited liability partnership and corporation form of ownership, advantage/disadvantage, Franchising, advantages/disadvantages of franchising, types of franchise arrangements, franchise contracts, franchise evolution checklist, Financing entrepreneurial ventures, managing growth, Valuation of a new company, Harvesting and Exist strategies, Corporate Entrepreneurship.

**Lectures: 10**

**Unit II: Application of CPM, PERT in Enterprise Management:** Importance of project management in new ventures and MSMEs, Role of planning and scheduling in entrepreneurial success, Overview of project life cycle: conception, planning, execution, and control, Meaning and purpose of network analysis, Comparison between CPM and PERT, Relevance of CPM and PERT in entrepreneurial project planning and control, Steps in CPM analysis - Listing activities and their durations, Drawing the network, Calculating Earliest Start Time (EST), Earliest Finish Time (EFT), Calculating Latest Start Time (LST), Latest Finish Time (LFT), Identifying the Critical Path, Importance of the critical path for entrepreneurs, Applications of CPM in time and cost optimization, Concept of three time estimates - Optimistic time (to), Most likely time (tm), Pessimistic time (tp), Calculation of expected time (te), Variance and standard deviation of project duration, Probability of project completion within a given time, Application of PERT in managing project uncertainty, Using CPM and PERT for - New business setup and product launch planning, Resource allocation and scheduling, Time-cost trade-off decisions, Identifying project bottlenecks and improving efficiency, Role in decision-making, control, and monitoring of entrepreneurial ventures

**Lectures: 15**

**Unit III: Entrepreneurship Creativity and Innovation:** Stimulating Creativity, Organizational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams, source of innovation business, managing organizations for innovation and positive creativity.

**Lectures: 06**

**Unit IV: Social Entrepreneurship:** Introduction to social entrepreneurship, Characteristics and role of social entrepreneurs, Innovation and Entrepreneurship in a social Context, Start-Up and early stage venture issues in creating and sustaining a Non-profits organization, Financing and Risks, Business Strategies and Scaling up.

**Lectures: 06**



**Unit V: Family Business and Entrepreneurship:** The entrepreneur, role and personality, family business, concepts, structure and kinds of family firms, culture and innovation of family firm, managing business, family and shareholder relationships, conflict and conflict resolution in family firms, managing leadership, succession and continuity, women's issues in the family business, encouraging change in the family business system.

**Lectures: 07**

**Unit VI: Entrepreneurship management for MSME:** Concept, nature, characteristics and types of entrepreneurs, Role and importance of MSMEs in the economy, Classification and features of MSMEs (as per latest MSME Act), Challenges and opportunities in the MSME sector, Sources of finance, Financial planning and working capital management for MSMEs, Cost control, budgeting, and pricing decisions, Succession planning and professionalization of MSMEs, Managing risk and uncertainty in small businesses, Sustainability and CSR in MSMEs, Establishing MSMEs, Case studies of successful MSMEs and entrepreneurs

**Lectures: 10**

**Unit VII: Financing the Entrepreneurial Business:** Arrangements of funds, traditional source of financing, Loan syndicating, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

**Lectures: 06**

**Recommended Books:**

1. Entrepreneurship Development and Management – Vasant Desai
2. Entrepreneurship Development and Small Business Enterprises – Poornima M. Charantimath
3. Entrepreneurship and Small Business Management – C.B. Gupta & S.S. Khanka
4. Entrepreneurship Development – S. Anil Kumar, Poornima, K. Abraham, & Jayashree
5. Small Business Management and Entrepreneurship – David Stokes & Nicholas Wilson
6. MSME Policy and Management – R.K. Mishra & K. Goyal

**Note: Latest edition of textbooks may be used**



**DISCIPLINE SPECIFIC ELECTIVE (DSE 4)****(Credit: Theory: 01 + Tutorials: 05=06)****Marks: 50 (Internal Evaluation)+50 (External Evaluation)=100 Pass Marks (Internal + External)=40****ON JOB TRAINING**

**Objectives:** To provide basic and hand on understanding of the industry.

**On the Job Works for six to eight weeks at the Designated Organization recommended by the college.**

**Guidelines to Examiners for End Semester Examination (ESE Pr):**

Evaluation of project dissertation work may be as per the following guidelines:

Overall project dissertation may be evaluated under the following heads by External & Internal Examiners Separately:

- **Motivation for the choice of topic = 05 marks**
- **Project dissertation design = 05 marks**
- **Methodology and Content depth = 10 marks**
- **Results, Discussion & Future Scope = 05 marks**
- **Presentation style = 10 marks**
- **Viva-voce = 15 marks**
- **Total Marks = 50 x 2 = 100**

**PROJECT WORK**

All student related to Specific discipline will undergo 'Training/Project' of minimum 6 weeks duration in Semester-VI, related to area of their specialization. Student alone or in a group of not more than three, shall undertake one Project Dissertation approved by the Subject Teacher / H.O.D. of the Department/College concerned.

The progress of the Project Dissertation shall be monitored by the faculty members at regular intervals, and followed by internal and external viva exam of 50 marks each.

**Training Schedule:** The students will be allowed to work on any project based on the concepts studied in core /elective or skill based elective courses.

The Units imparting industrial exposure shall conduct formal induction sessions and emphasis on personality skills while acquainting the learners with skills of trade.

**Academic Credits for training shall be based on following:**

- Log books and attendance
- Appraisals, Report and presentation, as applicable. For distribution of marks refer to details on Course structure/ Credit Distribution during the tenure of Industrial Exposure, apart from carrying out the assigned jobs. All trainees must ensure that the log books and appraisals are signed by the departmental/ sectional heads as soon as training in a particular department or section is completed. Trainees are also advised to make a report in their specialization in Semester-VI on completion of training in that respective department.
- A Power Point presentation (based on the report) for duration of **10 minutes** should be make. This will be presented in front of a select panel from the institute and the industry. The presentation should express the student's experiences in the department and what has he learned/ observed.

Marks will be awarded on this presentation and documents submitted to the faculty coordinator at the institute. Students have to submit the following on completion of industrial training to the concern faculty at the college:

1. Synopsis submission
2. Synopsis Approval will be given within a week from the date of submission.
3. Synopsis will be approved by concerned department faculty member.
4. Faculty members will be the internal guide of particular group of Students.
5. The group size will be minimum of 1 candidate and maximum of 3 candidates.
6. Group will present power point presentation in front of panel and submit the project status Report within the 15 to 20 days from the date of approval.
7. Final Project Submission contains Hard copy, Soft copy & leave letter. Project hard copy contains
  - a) Front page
  - b) Certificate of Authenticity
  - c) Certificate of job Trainings
  - d) Declaration



- e) Acknowledgement
- f) Preface
- g) Table of content/index
- h) Objective of the project
- i) Scope of the Project
- j) Project guidelines (These points are mandatory)
  - 1. Introduction with Company profile.
  - 2. Vision, mission & objective.
  - 3. SWOT Analysis.
  - 4. Chronology of Achievements.
  - 5. Topic introduction & discussion.
  - 6. Its relevance & implication in company.
  - 7. Findings.
  - 8. Conclusion
  - 9. Further enhancement (Suggestion).
  - 10. Bibliography
  - 11. Reference Website
  - 12. CD (Compact Disc/Soft copy)
- k) The file should be Book Binding .One Project Report for office copy and each candidate must have its own copy.

**\*Topics, Objectives & Guidelines of the Project is to be decided by the Project Guide.**

-----END OF SEM VI-----

**End of Syllabi-B. Com – International Accounts (IA)**



## ANNEXURE-I

**B.COM (INTERNATIONAL ACCOUNTS) HONORS PROGRAMME**  
**Distribution of Credits Semester wise for Undergraduate Honors Courses**

**Semester wise distribution of 164 Credits**

	<u><b>CC</b></u>	<u><b>AECC</b></u>	<u><b>GE-A</b></u>	<u><b>GE-B</b></u>	<u><b>SEC</b></u>	<u><b>DSE</b></u>	<u><b>Total Credits</b></u>
<b>Semester I</b>	12	02	06	06			26
<b>Semester II</b>	12	02	06	06			26
<b>Semester III</b>	18		06	06	02		32
<b>Semester IV</b>	18		06	06	02		32
<b>Semester V</b>	12					12	24
<b>Semester VI</b>	12					12	24
	<b>84</b>	<b>04</b>	<b>24</b>	<b>24</b>	<b>04</b>	<b>24</b>	<b>164</b>

CC = Core Course; AECC = Ability Enhancement Compulsory Course; GE = Generic Elective; SEC = Skill Enhancement Course; DSE = Discipline Specific Elective



## ANNEXURE-II

## MARKS DISTRIBUTION FOR EXAMINATIONS AND FORMAT OF QUESTION PAPERS

Marks distribution of Theory Examinations of Mid Semester:

Topic	Code	Full Marks	Pass Marks	Time	Group-A (Very Short answer type Compulsory Questions) No. of Questions X Marks = F.M.	Group-B (Descriptive Questions with Choices) No. of Questions X Marks = F.M.	Total No. of Questions to Set	
							Group A	Group B
Mid Sem	T25	25	---	1 Hr.	5 x 1 = 5	4 (out of 6) x 5 = 20	5	6

Marks distribution of Theory Examinations of End Semester

Topic	Code	Full Marks	Pass Marks	Time	Group-A (Very Short answer type Compulsory Questions) No. of Questions X Marks = F.M.	Group-B (Descriptive Questions with Choices) No. of Questions X Marks = F.M.	Total No. of Questions to Set	
							Group A	Group B
End Sem	T75	75	40	3 Hrs.	Q.No.1 (10x1) + 1x5 = 15	4 (out of 6) x 15 = 60	2	6
	T100	100	40	3 Hrs.	Q.No.1 (10x1) + 2x5 = 20	4 (out of 6) x 20 = 80	3	6

# Question No.1 in Group – A carries 10 very short answer type 1Mark Questions.

Abbreviations: T=Theory Examination, P= Practical Examination, I=Internal Exam, E=External Exam

Note: There may be sub divisions in each question asked in Theory Examinations.

Marks distribution of Practical Examinations of End Semester

Topic	Code	Full Marks	Pass Marks	Distribution of Marks	
End Sem	P50 + P50	100	(Internal+External)	Project File	Viva
			40 (I + E)	P25 + P25	P25 + P25

Abbreviations: T=Theory Examination, P= Practical Examination, I=Internal Exam, E=External Exam

Note: There may be sub divisions in each question asked in Theory Examinations.



## ANNEXURE-III

**FORMAT OF QUESTION PAPER FOR MID SEM EXAMINATION OF  
SUBJECTS WITHOUT PRACTICAL**



**St. Xavier's College, Ranchi**

Mid Semester No. \_\_\_\_\_

Exam Year \_\_\_\_\_

Subject/Code \_\_\_\_\_

F.M. = 25

Time = 1Hr.

**General Instructions:**

- i. **Group A** carries very short answer type compulsory questions.
- ii. **Answer any 4 out of 6** subjective/ descriptive questions given in **Group B**.
- iii. Answer in your own words as far as practicable.
- iv. Answer all sub parts of a question at one place.
- v. Numbers in right indicate full marks of the question.

**Group A [5x1=5]**

1. ....
2. ....
3. ....
4. ....
5. ....

**Group B [5x4=20]**

- |         |     |
|---------|-----|
| 1. .... | [5] |
| 2. .... | [5] |
| 3. .... | [5] |
| 4. .... | [5] |
| 5. .... | [5] |
| 6. .... | [5] |

**Note: There may be subdivisions in each question asked in Theory Examination.**



## ANNEXURE-IV

**FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION OF  
SUBJECTS WITHOUT PRACTICAL**



**St. Xavier's College, Ranchi**

Mid Sem No. \_\_\_\_\_

Exam Year \_\_\_\_\_

Subject/Code \_\_\_\_\_

F.M. =75

P.M. =40 (Including Mid Sem)

Time=3Hrs.

**General Instructions:**

- i. **Group A** carries very short answer type compulsory questions.
- ii. **Answer any 4 out of 6** subjective/ descriptive questions given in **Group B**.
- iii. Answer in your own words as far as practicable.
- iv. Answer all sub parts of a question at one place.
- v. Numbers in right indicate full marks of the question.

**Group A**

1. ....

[10x1=10]

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

2. ....

[5x1=5]

**Group B**

1. ....

[15]

2. ....

[15]

3. ....

[15]

4. ....

[15]

5. ....

[15]

6. ....

[15]

**Note:** There may be subdivisions in each question asked in Theory Examination.



## ANNEXURE-V

**FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION OF  
GE, SEC & AECC PAPERS**



**St. Xavier's College, Ranchi**

End Sem No. \_\_\_\_\_

Exam Year \_\_\_\_\_

Subject/Code \_\_\_\_\_

F.M. = 100

P.M. = 40

Time=3 Hrs.

**General Instructions:**

- i. **Group A** carries very short answer type compulsory questions.
- ii. **Answer any 4 out of 6** subjective/ descriptive questions given in **Group B**.
- iii. Answer in your own words as far as practicable.
- iv. Answer all sub parts of a question at one place.
- v. Numbers in right indicate full marks of the question.

**Group A**

1. ....

[10x1=10]

a.

b.

c.

d.

e.

f.

g.

h.

i.

j.

2. ....

[5x1=5]

3. ....

[5x1=5]

**Group B**

1. ....

[20]

2. ....

[20]

3. ....

[20]

4. ....

[20]

5. ....

[20]

6. ....

[20]

**Note: There may be subdivisions in each question asked in Theory Examination.**



## ANNEXURE-VI

**FORMAT OF INTERNAL EXAMINATION FOR  
ON THE JOB TRAINING ASSESSMENT****St. Xavier's College, Ranchi**

Mid Sem No. \_\_\_\_\_

Exam Year \_\_\_\_\_

Subject/Code \_\_\_\_\_

F.M. =50

**General Instructions:**

- |                                       |          |
|---------------------------------------|----------|
| 1. Motivation for the choice of topic | 05 marks |
| 2. Project dissertation design        | 05 marks |
| 3. Methodology and Content depth      | 10 marks |
| 4. Results, Discussion & Future Scope | 05 marks |
| 5. Presentation style                 | 10 marks |
| 6. Viva-voce                          | 15 marks |



## ANNEXURE-VII

**FORMAT OF EXTERNAL EXAMINATION FOR  
ON THE JOB TRAINING ASSESSMENT****St. Xavier's College, Ranchi**

Mid Sem No. \_\_\_\_\_

Exam Year \_\_\_\_\_

Subject/Code \_\_\_\_\_

**F.M = 50****P.M = 40 (Internal + External)****General Instructions:**

- |                                       |          |
|---------------------------------------|----------|
| 1. Motivation for the choice of topic | 05 marks |
| 2. Project dissertation design        | 05 marks |
| 3. Methodology and Content depth      | 10 marks |
| 4. Results, Discussion & Future Scope | 05 marks |
| 5. Presentation style                 | 10 marks |
| 6. Viva-voce                          | 15 marks |



## ANNEXURE-VIII

Semester wise paper along with their credit system:

Sem – I	Sem - II	Sem – III	Sem – IV	Sem – V	Sem – VI	Credit System
Core 1	Core 3	Core 5	Core 8	Core 11	Core 13	Core = 6 Credit
Core 2	Core 4	Core 6	Core 9	Core 12	Core 14	GE = 6 Credit
AECC 1	AECC 2	Core 7	Core 10	DSE 1	DSE 3	AECC = 2 Credit
GE 1A	GE 2A	SEC 1	SEC 2	DSE 2	DSE 4	SEC = 2 Credit
GE1B	GE2B	GE 3A	GE 4A			DSE = 6 Credit
		GE3B	GE4B			

Calculation of SGPA & CGPA based on 10-point scale:Calculation of SGPA & CGPA based on 10 Point Scale

$$\text{Credit Point} = \text{Gr. Pt. (GrP)} \times \text{Cr}$$

Semester Grade point Average (SGPA)

$$\text{SGPA} = \frac{\sum (\text{GrP} \times \text{Cr})}{\sum \text{Cr}} = \frac{\sum \text{Crp}}{\sum \text{Cr}}$$

Cumulative Grade Point Average (CGPA)

$$\text{CGPA} = \frac{\sum_{s=1}^n (\text{Crp})_s}{\sum_{s=1}^n (\text{Cr})_s}$$

Grade and Grade Point Table

Marks in %	Grade	Grade Point
91-100	O	10
81-90	A+	9
71-80	A	8
61-70	B+	7
51-60	B	6
46-50	C	5
40-45	P	4
< 40	F	0
Absent	X	0



## ANNEXURE-IX

**Sample Calculation for SGPA & CGPA for  
B.Com. (International Accounts) Honors Programme**

**Sample Calculation for SGPA:**

Sem	Course	Credit	Grade Letter	Grade Point	Credit Point (Credit X Grade)	SGPA (Credit Point/Credit)
I	C1	06	A	8	48	
	C2	06	B+	7	42	
	AECC 1	02	B	6	12	
	GE 1A	06	B	6	36	
	GE 1B	06	B+	7	42	
	<b>Total</b>	<b>26</b>			<b>180</b>	<b>6.92(180/ 26)</b>
II	C3	06	B	6	36	
	C4	06	C	5	30	
	AECC - 2	02	B+	7	14	
	GE 2A	06	A+	9	54	
	GE 2B	06	B+	7	42	
	<b>Total</b>	<b>26</b>			<b>176</b>	<b>6.76(176/ 26)</b>
III	C5	06	A+	9	54	
	C6	06	O	10	60	
	C7	06	A	8	48	
	SEC1	02	A	8	16	
	GE 3A	06	O	10	60	
	GE 3B	06	B+	7	42	
	<b>Total</b>	<b>32</b>			<b>280</b>	<b>8.75(280/ 32)</b>
IV	C8	06	B	6	36	
	C9	06	A+	9	54	
	C10	06	B	6	36	
	SEC2	02	A+	9	18	
	GE 4A	06	A	8	48	
	GE 4B	06	B+	7	42	
	<b>Total</b>	<b>32</b>			<b>234</b>	<b>7.31(234/ 32)</b>
V	C11	06	B	6	36	
	C12	06	B+	7	42	
	DSE1	06	O	10	60	
	DSE2	06	A	8	48	
	<b>Total</b>	<b>24</b>			<b>186</b>	<b>7.75(186/ 24)</b>
VI	C11	06	A+	9	54	
	C12	06	A	8	48	
	DSE1	06	B+	7	42	
	DSE2	06	A	8	48	
	<b>Total</b>	<b>24</b>			<b>192</b>	<b>8.0(192/24)</b>
<b>CGPA</b>						
<b>Grand Total</b>		<b>164</b>			<b>1248</b>	<b>7.61(1248/ 164)</b>

**Sample Calculation for CGPA:**

Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
Credit:26; SGPA:6.92	Credit:26; SGPA:6.76	Credit:32; SGPA: 8.75	Credit:32; SGPA: 7.31	Credit:24; SGPA: 7.75	Credit:24; SGPA:8.0

Thus, CGPA =  $(26 \times 6.92 + 26 \times 6.76 + 32 \times 8.75 + 32 \times 7.31 + 24 \times 7.75 + 24 \times 8.0) / 164 = 7.6$





**ST. XAVIER'S COLLEGE (AUTONOMOUS), RANCHI**  
(AN AUTONOMOUS COLLEGE AFFILIATED TO RANCHI UNIVERSITY)

**Names of Question Setters  
&  
Answer Book Evaluators  
for the Programme of  
B. Com (International Accounts)  
For the Academic Year - 2025 - 26**

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**FOR UNDERGRADUATE COMMERCE SELF FINANCING PROGRAMME  
AS PER RANCHI UNIVERSITY REGULATION**

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*[Handwritten signatures of question setters and evaluators]*

R. K. Dixit



**Names of Question Setters & Evaluators for B. Com (International Accounts) Honors**  
**for the Academic Year 2025 - 26**

<b><u>Course/Code</u></b>	<b><u>Title of the Course</u></b>	<b><u>Names of the Question Setters</u></b>	<b><u>Names of the Answer Book Evaluators</u></b>
<b><u>Semester - I</u></b>			
<b>Core-1/ C101</b>	<b>Fundamentals of Accounting</b>	1. Prof. Vivek Kumar Sharma (VF), 9334408181, 2. Prof. (Dr.) Mrinal Gaurav, 9431593726, Asst. Professor, Dept of BBA, YSM, Ranchi	1. Prof. Ashok Kumar, (VF), 9304538774, 2. Prof. (Dr.) Kunal Kumar, 7004150280, Asst. Professor, Dept of BBA, Doranda College Ranchi
<b>Core-2/ C102</b>	<b>Cost Accounting</b>	1. Prof. Ekta Arya, 6299262435 2. Prof.(Dr) Rakesh Sinha 9304220872, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Ajay Deep Wadhwa (VF), 9431107515 2. Prof.(Dr) Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi
<b>GE-1 A/ GE01A</b>	<b>Basics of Banking &amp; Insurance</b>	1. Prof. (Dr.) Rakesh Kumar Dixit, 7209813195, 2. Prof. Shweta Bhatia, (VF), 7488788308	1. Prof. Khushboo Choudhury VF 7004033764 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi
<b>GE-1 B/ GE01B</b>	<b>Corporate Governance &amp; Ethics</b>	1. Prof. Hussain Ahmed, 9234979811 2. Prof.(Dr) Surendra Prajapati 7033615516, Asst. Professor, Dept of BBA, Gossner College Ranchi	1. Prof. Prachi Poddar (VF), 9835511286, 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi
<b>AECC-1/ AEC1</b>	<b>English Communication</b>	1. Prof. Nidhi Arya 2. Prof. Shubham Kumar, (VF) 8603224467	1. Prof. Ruchika Kerketta, 9430779263, Asst. Prof. Raksha Shakti University, Ranchi 2. Prof. Radhashyam Dey – 9162170226, Dept of MBA , Yogoda Satsang College, Ranchi
<b><u>Semester – II</u></b>			
<b>Core-3/ C203</b>	<b>Financial Management</b>	1. Prof. Ekta Arya, 6299262435 2. Prof. (Dr.) Kunal Kumar, 7004150280, Asst. Professor, Dept of BBA, Doranda College Ranchi	1. Prof. Ajay Deep Wadhwa (VF), 9431107515, 2. Prof.(Dr) Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi
<b>Core-4/ C204</b>	<b>Corporate Accounting</b>	1. Prof. Vivek Kumar Sharma (VF), 9334408181, 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Prachi Poddar (VF), 9835511286, 2. Prof. Dr Anirban Biswas, 7903224850, Asst. Professor, Dept of BBA, SXC, Ranchi
<b>GE-2 A/ GE02A</b>	<b>Forex Management</b>	1. Prof. (Dr.) Rakesh Kumar Dixit, 7209813195 2. Prof. (Dr.) Mrinal Gaurav, 9431593726, Asst. Professor, Dept of BBA, YSM, Ranchi	1. Prof. Ajay Minocha (VF), 9771440414, 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi
<b>GE-2 B/ GE02B</b>	<b>Financial Risk Management</b>	1. Prof. Hussain Ahmed, 9234979811 2. Prof.(Dr) Surendra Prajapati 7033615516, Asst. Professor, Dept of BBA, Gossner College Ranchi	1. Prof. Khushboo Choudhury VF 7004033764, 2. Prof. (Dr.) Kunal Kumar, 7004150280, Asst. Professor, Dept of BBA, Doranda College Ranchi
<b>AECC-2/ AEC02</b>	<b>Environmental Studies</b>	1. Dr. Deepender Kumar Sinha 2. Prof. Pipas Kumar, Assistant Prof., Dept. of Environmental Science, St. Xavier's College, Ranchi	1. Dr. Ranjay Kamal--9939011543, Dept. of MBA, Marwari College, Ranchi 2. Dr. Anil Kumar--9431330199, Asst. Prof. , NIFFT, Ranchi



**Semester – III**

<b>Core-5/ C305</b>	<b>Management Accounting</b>	1. Prof. Ekta Arya, 6299262435 2. Prof Dr Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Ajay Deep Wadhwa (VF), 9431107515 2. Prof. Dr Anirban Biswas, 7903224850, Asst. Professor, Dept of BBA, SXC, Ranchi
<b>Core-6/ C306</b>	<b>Direct Taxation</b>	1. Prof. Prachi Poddar (VF), 983551128 2. Prof. (Dr.) Kunal Kumar, 7004150280, Asst. Professor, Dept of BBA, Doranda College Ranchi	1. Prof. Vivek Kumar Sharma (VF), 9334408181 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi
<b>Core-7/ C307</b>	<b>International Financial Management</b>	1. Prof. Ajay Minocha (VF), 9771440414 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Hussain Ahmed, 9234979811 2. Prof. (Dr.) Mrinal Gaurav, 9431593726, Asst. Professor, Dept of BBA, YSM, Ranchi
<b>GE-3 A/ GE03A</b>	<b>Financial Services &amp; Product</b>	1. Prof. (Dr.) Rakesh Kumar Dixit, 7209813195, 2. Prof Dr Pankaj Kumar Sharma 9430303232, Asst. Professor, Dept of BBA, DSPMU Ranchi	1. Prof. Shweta Bhatia, (VF), 7488788308 2. Prof.(Dr) Rakesh Sinha 9304220872, Asst. Professor, Dept of MBA, Marwari College Ranchi
<b>GE-3 B/ GE03B</b>	<b>Business Economics</b>	1. Dr. (Prof.) Ananya Priya, Asst. Professor, SMS, DSPMU, Ranchi 7491872750 2. Prof. (Dr.) Rajeev Narayan, Asst. Professor, Department of BBA, Marwari college, Ranchi 9431105063	1. Dr. Seema Kumari, Asst. Professor, Department of BBA, Marwari College, Ranchi, 2. Dr. Rajmani Pandey, Asst. Professor, Department of BBA, Doranda College, Ranchi, 9507661024
<b>SEC-1/ SEC01</b>	<b>Research Methodology</b>	1. Prof. Dr. Deepender Kumar Sinha 2. Dr. Rajni Singh, Asst. Professor, Department of BBA, SMS, DSPMU, 9472743020	1. Prof. (Dr.) Rishi Dwivedi, Asst. Professor, Department of MBA, XIIS, 9831647355 2. Dr. Neha Kaur, Asst. Professor, Department of BBA, Ranchi Women's College, 9470518612

**Semester – IV**

<b>Core-8/ C408</b>	<b>Auditing</b>	1. Prof. Ekta Arya, 6299262435 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Vivek Kumar Sharma (VF), 9334408181 2. Prof. (Dr.) Mrinal Gaurav, 9431593726, Asst. Professor, Dept of BBA, YSM, Ranchi
<b>Core-9/ C409</b>	<b>Indirect Taxation</b>	1. Prof. Prachi Poddar (VF), 9835511286 2. Prof.(Dr) Rakesh Sinha 9304220872, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Ajay Deep Wadhwa (VF), 9431107515, 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi
<b>Core-10/ C410</b>	<b>International Trade &amp; Commerce</b>	1. Prof. Ajay Minocha (VF), 9771440414 2. Prof Dr Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. (Dr.) Rakesh Kumar Dixit, 7209813195 2. Prof Dr Pankaj Kumar Sharma 9430303232, Asst. Professor, Dept of BBA, DSPMU Ranchi
<b>GE-4A/ GE04A</b>	<b>Tally, ITR &amp; GST Filing</b>	1. Prof. Sanjay Prasad, 8789643397, Asst. Professor, Dept. of Commerce, SXC, Ranchi 2. Prof. Deeptesh Nawal (VF), 7260047821, Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof Dr. Srinath Koley, 8986681936, Asst. Professor, Dept. of Commerce, SXC, Ranchi 2. Prof.(Dr) Surendra Prajapati 7033615516, Asst. Professor, Dept of BBA, Gossner College Ranchi
<b>GE-4B/ GE04B</b>	<b>Business &amp; Corporate Law</b>	1. Prof. Seema Maroo (VF), 8789352758 2. Prof.(Dr) Sumit Kumar	1. Prof. (Dr.) Kaushik Dutta, 9835144450 2. Prof.(Dr)Surabhi Srivastava,



		9006746228, Asst. Professor, Dept of BBA, DSPMU Ranchi	9123140126, Asst. Professor, Dept of BBA, Ranchi Women's College Ranchi
SEC 2/ SEC02	Quantitative Technique in Business		
<b>Semester – V</b>			
Core-11/ C511	Forensic Accounting & Fraud Auditing	1. Prof. Ajay Deep Wadhwa (VF), 9431107515, 2. Prof. (Dr.) Mrinal Gaurav, 9431593726, Asst. Professor, Dept of BBA, YSM, Ranchi	1. Prof. Ajay Minocha (VF), 9771440414 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi
Core-12/ C512	International Accounting	1. Prof. Vivek Kumar Sharma (VF), 9334408181 2. Prof Dr Pankaj Kumar Sharma 9430303232, Asst. Professor, Dept of BBA, DSPMU Ranchi	1. Prof. Ekta Arya, 6299262435 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi
DSE-1/ DSE01	Application of IT in Finance	1. Prof. Dr Kamaldeep, 9234775521, Asst. Professor, Dept. of Computer Science, SXC, Ranchi 2. Prof. (Dr.) Ashish Mohan , 821038584, Asst. Professor, Dept of BBA, YSM, Ranchi	1. Prof. Ritesh Kumar, 9934637691, Asst. Professor, Dept. of Computer Science, SXC, Ranchi 2. Prof. Gurpreet Singh, 9431326428, Asst. Professor, Dept. of Computer Science, SXC, Ranchi
DSE-2/ DSE02	Merchant Banking Operation	1. Prof. Hussain Ahmed, 9234979811 2. Prof Dr Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. (Dr.) Rakesh Kumar Dixit, 7209813195 2. Prof.(Dr) Surendra Prajapati 7033615516, Asst. Professor, Dept of BBA, Gossner College Ranchi
<b>Semester – VI</b>			
Core-13/ C613	Strategic Financial Management	1. Prof. Hussain Ahmed, 9234979811 2. Prof. (Dr.) Rahul Kumar 9110186355, Asst. Professor, Dept of BBA, DSPMU, Ranchi	1. Prof. Ajay Deep Wadhwa (VF), 9431107515 2. Prof.(Dr) Santosh Kumar Yadav 9608391765, Asst. Professor, Dept of MBA, Marwari College Ranchi
Core-14/ C614	International Financial Reporting	1. Prof. Vivek Kumar Sharma (VF), 9334408181 2. Prof Dr Abdullah 7549956421, Asst. Professor, Dept of MBA, Marwari College Ranchi	1. Prof. Ekta Arya, 6299262435 2. Prof. Prachi Poddar (VF), 9835511286
DSE-3/ DSE03	Entrepreneurship Development	1. Prof. Gautam Rudra 2. Prof. Fabian A Tete	1. Prof. Ranjay Kamal, 9939011543, Dept. of MBA Marwari College, Ranchi 2. Prof. Anirban Biswas- 825250213, Dept. of MBA, Yogoda Satsang Mahavidyalaya, Ranchi
DSE-4/ DSE04	On the Job Training programme	1. Internal Professor 2. Internal Professor	1. External Experts 2. External Experts



**List of Regular Faculties mentioned for as Question setters & Evaluators**

1. Prof. Gautam Rudra
2. Prof. Hussain Ahmed
3. Prof. Nidhi Arya
4. Prof. Ekta Arya
5. Prof. Fabian Tete
6. Prof. Dr. Kaushik Dutta
7. Prof. Dr. Shakil Anwar Siddique
8. Prof. Dr. Deepandra Kumar Sinha
9. Prof. Dr. Rakesh Kumar Dixit

**List of Visiting Faculties (VF) of the Department mentioned for as Question setters & Evaluators**

1. Prof. Shweta Bhatia
2. Prof. Ajay Deep Wadhwa
3. Prof. Khushboo Choudhury
4. Prof. Ajay Minocha
5. Prof. Seema Maroo
6. Prof. Prachi Poddar