

NAAC 'A' & CPE

XAVIER'S
RANCHI



St. Xavier's College, Ranchi

(NAAC Accredited 'A' Grade College)

(College of Centre for Potential of Excellence 'CPE' Status)

(An Autonomous College of Ranchi University)

Department of Vocational & Management Studies

• Syllabi of B.Com. (International Accounts) Honours Programme

(Under Choice Based Credit System)


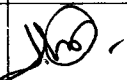


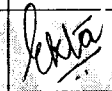
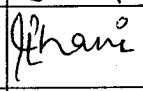
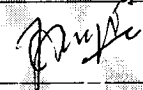
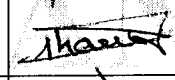



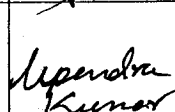
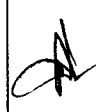
w.e.f. Academic Year-2018-19

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Hussain Ahmed	Member		Rakesh Kr. Dixit	Member	
Shakil A. Siddique	Member		Ms. Nidhi Arya	Member	
CMA. Ekta Arya	Member		Eqbal Ghoni	Member	
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Dr. S. S. Jha	Member		Saswat Mazumdar	PG Alumnus	
CA. Sunil Shikhar	Academic Expert		CA. Dharmendra Kumar	Academic Expert	
CA. Upendra Kumar	University Representative		A. D. Wadwa	Industry Expert	

Course Curriculum

Sem	Course Status & No	Title of the Course	Marks	Credit (Th+Pr)
I	Core-1	Fundamentals of Accounting	100	5+1
	Core-2	Cost Accounting	100	5+1
	AECC-1	English Communication	100	2
	GE-1	International Financial Institution & Treaty	100	5+1
II	Core-3	Advanced Financial Accounting	100	5+1
	Core-4	Business & Corporate Law	100	5+1
	AECC-2	Environmental Science	100	2
	GE-2	Strategic Management	100	5+1
III	Core-5	Management Accounts	100	5+1
	Core-6	Direct Taxation	100	5+1
	Core-7	Financial Reporting	100	5+1
	SEC-1	Operation Research & Quantitative Technique	100	2
	GE-3	International Financial Management	100	5+1
IV	Core-8	Auditing	100	5+1
	Core-9	Financial Management	100	5+1
	Core-10	Business Ethics	100	5+1
	SEC-2	Computer Accounting –Tally	100	2
	GE-4	Indirect Taxation	100	5+1
V	Core-11	International Trade & Commerce	100	5+1
	Core-12	Strategic Analysis & Business	100	5+1
	DSE-1	Advance Financial Management	100	5+1
	DSE-2	ERP Finance	100	5+1
VI	Core-13	International Banking	100	5+1
	Core-14	Financial Services	100	5+1
	DSE-3	Entrepreneurship Development Programme	100	5+1
	DSE-4	Project & Viva voce	100	1+5

- ❖ Core Courses Marks are based on 30:70 systems. 30 marks are allotted for the Mid-Semester Examination and 70 marks are allotted for the End-Semester Examination. For AECC, GE, SEC, DSE Courses there is no Mid-semester exam and 100 marks are allotted for the End Semester Exam.
- ❖ Pass marks for each course is 45 (Total Combined marks of mid semester examination, internal assignment, attendance and End Semester Examination).
- ❖ **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a core course.
- ❖ **Generic Elective (GE):** An elective course chosen generally from an unrelated discipline/subject with an intention to seek exposure to other discipline.
- ❖ **Ability Enhancement Compulsory Course (AECC):** These courses based upon the content that leads to knowledge enhancement.
- ❖ **Skill Enhancement Course (SEC):** These courses designed to provide value based and/or skill-based knowledge.
- ❖ **Discipline Specific Elective (DSE):** These elective courses may be offered by the main discipline/subject of study.
- ❖ 1 Credit =15 Learning Hours, Th=Theory, Tu=Tutorial, Pr=Practical

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Semester-I-B.Com (International Accounts & Finance)

Core-1-Fundamentals of Accounting

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.

Unit 1: Introduction to Accounting

Meaning of Book keeping, Accounting & Accountancy, and Accounting Process, Basic terminologies of accounting, Capital & Revenue transactions, Accounting Concepts, Principles & Conventions, Objectives, Advantages & limitations of Accounting.

Unit 2: Journalizing, Posting & Balancing

Classification of Accounts, Accounting equations, Rules of Debit & Credit, Double Entry system of book keeping, Journal Entries, Posting in to Ledgers, Preparation of Trial Balance.

Unit 3: Bank Reconciliation Statements

Meaning of BRS, Cash book, Pass Book, Introduction to Banking Transactions, Procedure for reconciliation of bank statement.

Unit 4 Financial Statements

Meaning of Final Accounts, Rectification Errors, Accruals and Prepayments, Preparation of Profit & Loss Accounts, Balance Sheet (with adjustments)

Unit 5: Non-Profit Making Organizations

Meaning of not-for Profit Organization, Distinction between profit seeking and non-profit seeking organization, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for NPO's.

Unit 6: Depreciation






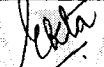
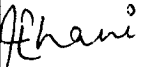
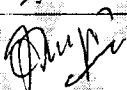
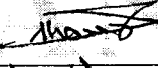
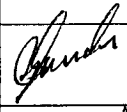




Meaning of Depreciation , Causes and needs of Depreciation, Methods of Allocating Depreciation, Straight Line Method and Written Down Value Method of depreciation and Changes in Method of Depreciation Accounting for Depreciation.

Unit 7: Bills of exchange and Promissory Notes

Meaning of bills of exchange, Promissory notes, Distinction between promissory notes and bills of exchange, Parties to these instruments, Accommodation bills, accounting entries for bills of exchange.

Reference Books:

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

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Semester-I-B.Com (International Accounts & Finance)

Core-2-Cost Accounting

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.

Unit 1: Introduction to Cost Accounting: *Meaning and Definition of Cost , Costing , Cost Accounting, Objectives and functions of Cost Accounting, Difference between Cost Accounting & Financial Accounting , Cost Centre, Cost Unit , Advantages and limitations of Cost Accounting.*

Unit 2: Organizing Costing System: *Process of Costing, Classification of Cost, Techniques of Costing, Cost estimation, Impact of import & export on cost estimate, Essentials of good cost accounting system, Installation of Costing system and cost standard.*

Unit 3: Material Cost: *Meaning of material , Element of material cost ,element of international trade in material cost ,Methods of issuing material and costing , LIFO,FIFO , Weighted Average method ,ABC Analysis ,FSN Analysis Determining ,EOQ ,ROL, Minimum & Maximum level ,Perpetual inventory system, Accounting of material losses ,Scrap , Inventory Control system. (Practical exercise)*

Unit 4: Labour Cost:

Organization for Accounting Labour cost ,brief introduction of work study system ,job analysis and job evaluation ,time keeping ,Methods of Remuneration – Time rate ,Piece rate system Incentive plans ,Group bonus plan

Unit 5: Overhead Cost:

Meaning of overhead ,Classification of overhead cost ,Collection and Distribution methods of overhead cost ,Allocation & Apportionment of overhead cost ,Absorption of overhead ,Types of overhead , Treatment of Under absorption & over absorption ,

Unit 6: Output or Unit Costing:

Costing procedure, Treatment of stocks, scraps, Preparation of cost sheet, Preparation of cost sheet, Price quotation for the product & Estimation of cost, Impact of exchange rate and other factors of International trade on price of product

Unit 7: Job Costing & Contract Costing:

Job Costing procedure, International terms of contract, estimation of cost of contract, Batch costing procedure, Economic batch quantity, Preparation of cost sheet, Difference between Job costing and Contract costing, Cost plus contract, Special points in Contract costing

Unit 8: Processes Costing:

Procedure of Process Costing , Process losses & wastages ,Treatment of work in process, Joint product & By-product, Accounting of joint product & BY- Product ,Internal process profit, inter unit transfer costing .

Unit 9: Operating Costing or Service Costing:



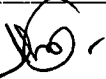

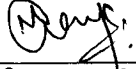

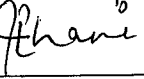
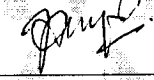
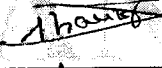
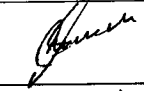
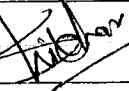



Cost unit; Transport costing, Electricity generation & distribution, Canteen,

Unit 10: Non integrated & integrated cost accounting:

Reconciliation of cost accounting & financial accounting.

Reference Books:

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

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Semester-I-B.Com (International Accounts & Finance)
AECC-1-English Communication

Objectives

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human being and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

The present course hopes to address some of these aspects through an interactive mode of teaching-learning process and by focusing on various dimensions of communication skills. Some of these are:

Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situation such as interviews, group discussion and office environments, important reading skills as well as writing skills such as report writing, note-taking etc.




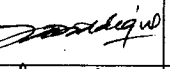
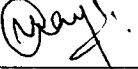

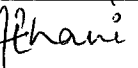
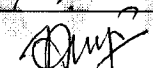
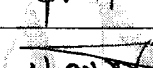
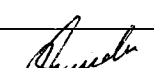

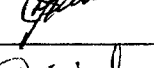

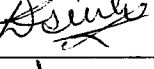
While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has been acquired some elements of science. It is hoped that after studying this course, student will find a difference in their personal and professional interactions.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various suits/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

- 1. Introduction: Theory of communication, Types and modes of communication.*
- 2. Language of Communication: Verbal and non-verbal (Spoken and Written), Personal, Social and Business, Barriers and Strategies, Intra-personal, Inter-personal and Group communication.*
- 3. Speaking Skills: Monologue, Dialogue, Group discussion, Effective Communication / Miscommunication, Interview, And Public Speech.*
- 4. Reading and Understanding: Close reading, Comprehension, Summery Paraphrasing, Analysis and Interpretation, Translation (from Indian language to English and vice-versa), Literary/Knowledge Texts.*
- 5. Writing Skills: Documentation, Report Writing, Making notes, Letter writing.*

Reference Books

- 1. Fluency in English-Part- II, Oxford University Press 2006.*
- 2. Business English, Pearson, 2008*
- 3. Language, Literature and Creativity, Orient Blackswan, 2013*
- 4. Language through Literature- Dr. Gauri Mishra, Dr.Ranjan Kaul, Dr.Brati Biswas*

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Semester-I-B.Com (International Accounts & Finance)
GE-1-International Financial Institutions & Treaty

Objectives

- *To understand the role of international financial institutions in international finance and management.*
- *To know how these institutions help in management, development and control of global business.*

1. Introduction, establishment and functions of World Bank

2. Bretton Woods institutions - Introduction, establishment and functions of the following institutions

- *International Monetary Fund (IMF)*
- *World Bank*
- *Multilateral Investment Guarantee Agency (MIGA)*
- *General Agreement on Trade & Treaty (GATT)*
- *World Trade Organization (WTO)*

3. Regional development banks – Introduction, establishment and functions of

- *Inter-American Development Bank*
- *Asian Development Bank*
- *African Development Bank*
- *Central American Bank for Economic Integration*
- *European Bank for Reconstruction and Development*
- *Islamic Development Bank*




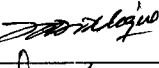
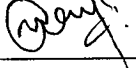
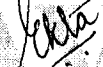
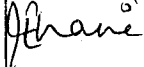

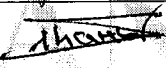
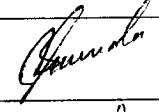

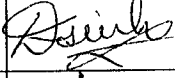
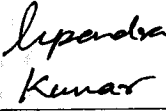

4. Introduction of Bilateral development banks and agencies and its need

5. Introduction, establishment and function of regional financial institutions:

Bank of International settlements (BIS), European Investment Bank (EIB), African Association of Central Banks (AACB), Association des Banques Centrales Africaines (ABCA), South East Asian Central Banks (SEACEN), European Central Banks (ECB).

Reference Books

1. *International Financial Institutions 1st Edition by Age Bakker*
2. *International Financial Institutions and Their Challenges A Global Guide for Future Methods by Lessambo, Felix I.*

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Objectives

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

Unit 1: Accounting For Hire purchase and Installment

Meaning of Hire purchase and installment, Distinction between Hire Purchase and Installment, Calculation Of Cash Price & Hire Purchase Price, Full Cash Price method, Actual Price method, Journal Entries & Disclosures in Balance sheet, Default & Repossession.

Unit 2: Branch & Departmental Accounting

Meaning of a Branch & Department, Classification of a Branch, Debtors Method, Stock & Debtors Method, Accounting for Independent Branch, Foreign Branches, Departmental Accounts both where separate set of books are kept for all department and where Accounts of all department are kept together.

Unit 3: Consignment and Joint Venture

Meaning and features of Joint venture transactions, Distinction between Joint Venture and Partnership, Methods and Accounting Procedures of preparing Joint venture accounts, Valuation of Closing Stock and Invoicing of Goods sent on consignment, Accounting entries for consignment in the books of Consignor and Consignee.

Unit 4: Partnership Accounts

Rights, Duties and Powers of a partner, Kinds of Partners, Fixed and fluctuating capital, Goodwill, Revaluation & profit sharing calculations, accounting entries for Admission of a partner, Retirement of a partner and Death of a partner

Unit 5: Company Accounts



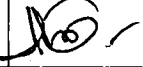
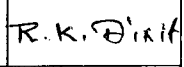
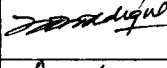
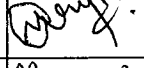

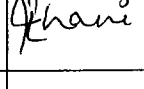
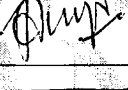
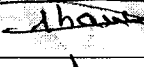
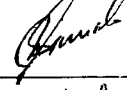

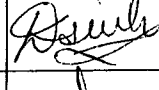
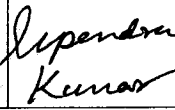
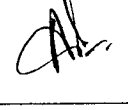
Employee Stock option Schemes, Buy back of securities, Underwriting of Shares and Debentures, Accounting for Issue of Shares, Issue of debentures and Redemption of Debentures.

Unit 6: Ratio Analysis

Meaning of ratio analysis, types of ratios, Calculation of Ratios, Advantages & Limitations Of Ratio Analysis, Assessing Financial Position and suggestion or advisory role concepts, Commenting on different ratios and ideal Ratios.

Reference Books:

- 1. Advanced Financial Accounting by Shawar Saleem*
- 2. Fundamentals of Advanced Financial Accounting by R.S.N Pillai and Bagavathi*
- 3. Advanced Accountancy by S. N. Maheshwari and S. K. Maheshwari*

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Fabian Tete	Member		Promod Kr. Sinha	Member	
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CA. Upendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

Semester-II-B.Com (International Accounts & Finance)
Core-4-Business and Corporate Law

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.

Module I

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.

Module II

The law of obligations: Formation of contract – Offer- Acceptance- Consideration, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of reach of contract- Award of damages, Law of torts and professional negligence.

Module III

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, Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- The formation and constitution of a company: Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association, Memorandum of Association.

Module IV




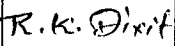

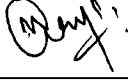


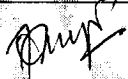
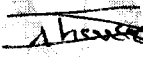
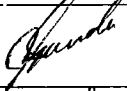

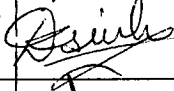


Capital and financing of companies: Prospectus- Definition & types , Share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions.

Module V

Insolvency law-Voluntary liquidation- Compulsory liquidation-Insolvency & administration =Corporate fraudulent, winding up- meaning, modes, kinds, general procedure for liquidators.

Reference Book

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

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

Unit-1: Introduction to environmental studies

(2 lectures)
(a) Multidisciplinary nature of environmental studies. (b) Scope and importance; Concept of sustainability and sustainable development.

Unit-2: Ecosystems

(6 lectures)
What is ecosystem? Structure and functions of ecosystem; Energy flow in an ecosystem; food chains, food webs and ecological succession. Case studies of the following ecosystems:

(a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit-3: Natural Resources: Renewable and Non-renewable Resources:

(8 lectures)
(a) Land resources and land use change; land degradation, soil erosion, desertification. (b) Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal population. (c) Water: Use and over exploitation of surface and ground water; floods, droughts, conflicts over water (international and inter-state) (d) Energy resources: Renewable and non-renewable energy source, use of alternate energy sources, growing energy needs Case studies.

Unit-4: Biodiversity and Conservation

(8 lectures)
(a) Levels of biological diversity: genetic, species and ecosystem diversity. Biographic zones of India, Biodiversity patterns and global biodiversity hot spots. (b) India as a mega-biodiversity nation; Endangered and endemic species of India. (c) Threats to biodiversity: Habitat loss, poaching wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. (d) Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

Unit-5: Environmental Pollution

(8 lectures)
(a) Environmental pollution: Types, causes, effects and controls of Air, Water, Soil, Noise pollution (b) Nuclear hazards and health risks (c) Solid Wastes Management: Control measures of urban and industrial waste. (d) Pollution case studies

Unit-6: Environmental Policies & Practices

(7 lectures)
(a) Climate change, global warming, ozone's layer depletion, acid rain and impacts on human communities and agriculture. (b) Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of pollution) Act; Wildlife Protection Act; Conservation Act; International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). (c) Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7: Human communities and the Environment

(6 lectures)
(a) Human population growth: Impacts on environment, human health and welfare. (b) Resettlement and rehabilitation of project affected persons; case studies. (c) Disaster Management: floods, earthquake, cyclones and landslides. (d) Environmental Ethics: Role of Indian and other religions and cultures in environmental conservation. (e) Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi)

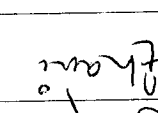
Unit 8: Field work

(a) Visit to an area to document environmental assets: river/forest/flora/fauna, etc. (b) Visit to a local polluted site-Urban/Rural/Industrial/Agricultural (c) Study of common plants.

insects, birds and basic principles of Identification (d) Study of simple ecosystem-pond-
river, Delhi Ridge, etc.

Reference Books

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil M. & Guha R. 1993. This fissured land: An Ecological History of India, Univ of California Press
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge
4. Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Development, Environment & Security
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
7. McCully, P. 1996. Rivers no more: the environmental affects of dams (pp.29-64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environment History of the Twentieth Century.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia Saunders.

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CA. Lpendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

Objectives

The most important aspects of business are strategic system and its applications at the various stages in financial system; the strategic management has a very crucial role.

1. Understanding Corporate Strategy:
Strategic Management Process, Business Policy, Strategic Management and Business Continuity Planning, Corporate Strategy and Corporate Governance Corporate Mission and Objectives and Responsibility
2. Strategic assessment:
Business environment analysis, Performance Analysis especially financial performance analysis

3. Strategic Performance Evaluation and Management Tools 20 Hours





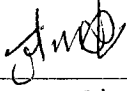
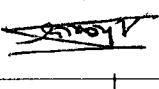
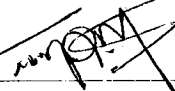
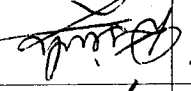
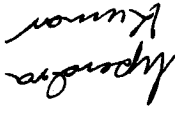

- (a) Benchmarking
- (b) Business process re-engineering
- (c) Value Chain- understanding of all chain of activities and the value gained at each
- (d) Activity, Porter's Value Chain Management Evaluation and Performance Analysis of strategic decisions executed through:
 - i. Target Costing- profit planning and cost management
 - ii. Activity Based Management - understand cost to improve customers value
 - iii. Life cycle costing
- (e) Lean Management; Process Mapping

4. Financial Performance Indicators (FPIs) and Non-financial Performance Indicators (NFPIs) for Profitability

- (a) Key indicators – for measuring financial performance and non-financial performance
- (b) Methods for improvement of productivity and profitability
- (c) Balance Score Card

Reference Books

1. Strategic Management and Business Policy by Azhar Kazmi
2. The Competitive Strategy: Techniques for Analyzing Industries and Competitors by E. Michael Porter

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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.

Unit 1: Introduction to Management Accounting

Definition, Scope of Management Accounting, Functions of management accountant, Role of management accountant, Tools and Techniques used in management accounting, Difference between Financial accounting, Cost accounting & Management accounting.

Unit 2: Financial Statement Analyses

Meaning of Financial statement, Contents of Annual Report of company, Purpose of Financial statement analysis, Comparative analysis, Common size statement, Ratio Analysis, Meaning & Interpretation of Liquidity Ratio, Capital Structure Ratio, Turnover Ratio, Profitability Ratio, Miscellaneous Ratio, EPS, PE Ratio.

Unit 3: Fund Flow Statements

Meaning of Fund, Fund Flow, Preparation of fund flow statement, Statement of change in working capital, Operating Fund flow statement, Items requiring special attention – depreciation, exchange rate, income tax provisions & other provisions, separate statement of different currency flow, consolidated statement in home currency.

Unit 4: Marginal Costing & Break Even Analysis

Meaning and concept of Marginal cost, Break Even Analysis, Graphical representation of break-even, Cost – Volume – Profit analysis, Profit – Volume Ratio, Concept of contribution and its impact on capacity utilization.

Unit 5: Budgeting & Budgetary Control

Concept of budget, budgetary control, Objectives of budgetary control, Essential factor for effective budgeting, Installation of budgetary control system, Functional Budget, Master budget, Fixed & Flexible budget, Zero base budgeting, Performance budgeting and control system.

Unit 6: 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, Over head Variance, System of control of overhead cost.

Unit 7: Strategic decisions making

Cost & Non cost factor in decision making, Decision making and marginal costing, Differential cost analysis and strategy of decision making.

Unit 8: Responsibility Accounting and Transfer Pricing

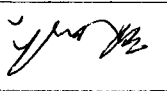
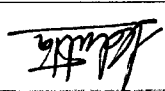
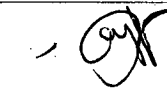
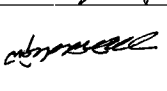
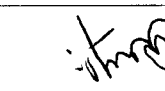
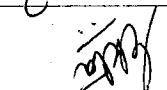
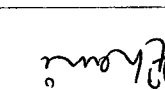
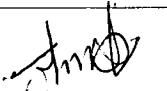
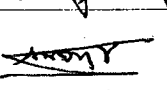
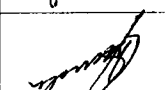




Meaning of responsibility accounting, Responsibility centre, Divisional performance & performance evaluation. Inter department – inter unit transfer pricing.

Unit 9: Uniform Costing & Inter firm comparison

Meaning of uniform costing, System of inter firm comparison, Activity based costing & Pie chart, Bar Chart for Decision making.

Reference Books:

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

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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 requirements.

1. 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)

2. Incomes which do not form part of Total Income

[Sec.10, 10A, 10B and 11 to 13A]

3. 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

4. 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

5. 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

6. Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds.

Reference 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

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Semester-III-B.Com (International Accounts & Finance)

Core-7-Financial Reporting

Objectives

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

Unit 1: Final Accounts of Companies

- Conceptual framework, preparation and presentation of financial statements, schedule VI, Interpretation and scrutiny of Balance sheet.
- Treatment of profit prior to incorporation, preoperative and preliminary Expenses
- Preparation of final accounts under Company Law

Unit 2: Corporate restructuring

- Concept and accounting treatment as per AS(Accounting Standard)
- Method of Amalgamation accounting
 - The pooling of interest method
 - The purchase method
- Consideration
- Treatment of reserves, Goodwill and pre-acquisition and post acquisition profit.
- Accounting in the books of transferor and transferee.
- Merger and Demerger, acquisition of Business
- Internal Reconstruction.

Unit 3: Consolidation of Accounts

- Holding and subsidiary companies –Accounting treatment, disclosures and consolidation of accounts

Unit 4: Valuation of Shares and Intangible Assets

- Valuation of Shares, methods of Valuations, Price earning multiple valuations, Discounted Cash Flow method.
- Valuation of Intangibles- Brand, Goodwill, IPRs

Unit 5: Corporate Financial Reporting

- Various requirements of Corporate reporting
- Value Added Statements- Economic Value Added Statement, Market Value Added, Shareholders Value Added

Unit 6: Cash Flow Statement


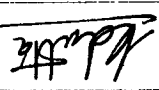

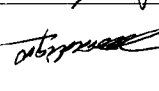

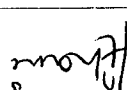
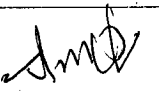
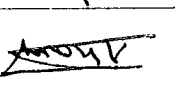
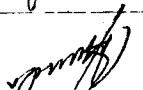

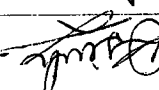
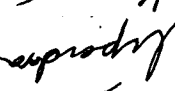

- Applicability of Cash Flow Statement as per AS-3(Revised)
- Preparation of Cash Flow Statement
 - Direct Method
 - Indirect Method

Unit 7: Accounting Standards

- Relevance and Significance
- National and International Accounting Standards and Authorities
- International financial reporting standards (IFRS) and Accounting Standards in India.

Reference Books:

1. Financial Accounting and Analysis by Dr. Narendra L Ahuja and Dr. Varun Dawar
2. Financial Reporting by P.C Tulsian and Bharat Tulsian
3. Financial Reporting by CA Praveen Sharma and CA Kapileshwar Bhalia

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CA. Upendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

**Semester-III-B.Com (International Accounts & Finance)
SEC-I-Operation Research & Quantitative Technique**

Objectives
The basic knowledge of operation research and quantitative techniques is important for proper planning and control of any functional unit of the business to achieve optimal result. Thus the essential tools and techniques should be learnt.

Operation Research

1. Introduction to theory of operation research
2. Linear Programming-formulation of mathematical model, graphical solution
3. Simplex method-infeasible solution, MODI method
4. Transportation Problem-balanced and unbalanced model of transportation, initial basic feasible solution, North West corner method, row minimum method, column minimum method, Vogel's approximation method
5. Assignment problems-balanced and unbalanced assignment models, Hungarian method

Quantitative Techniques

1. Arithmetic progression
2. Correlation and regression analysis
3. Time series
4. Permutation and combination
5. Index numbers

Reference Books

1. Operation Research—R. K. Gupta
2. Quantitative Techniques—C. R. Kohari
3. Quantitative technique—C. Satyadevi

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Fahian Fete	Member		Promod Kr. Sinha	Member	
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CA. Lpendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

Objectives

To acquaint students with the techniques of financial management and its application for business decision making in global business especially procurement, allocation and control of the capital needs.

1. International Financial Environment: 'Globalization', goals of International Financial Management.

2. Balance of Payments: concepts and principles of balance of payments and its various components. The Current Account Deficit and Surplus and Capital Account Convertibility.

3. Foreign Exchange Market: origin of the concept of foreign exchange, the difference between fixed and floating rates. Foreign exchange transactions and the derivatives instruments traded in foreign exchange market such as forwards, futures, swaps, and options.

4. Currency Derivatives: forward markets and the different concepts, currency futures markets and currency options markets and functions.

5. Exchange Rate Determination: Exchange rate movements, factors that influence exchange rates, movements in cross exchange rates, concepts of international arbitrage, interest rate parity, and purchasing power parity and the International Fisher effect, foreign Exchange management.

6. Foreign Trade Finance: concept of foreign trade finance, concepts of financing exports and financing imports and documentary collections, factoring, forfeiting and countertrade

7. International Capital Structure: international capital structure cost of capital, the capital structure of MNCs, cost of capital in segmented versus integrated markets.

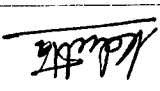
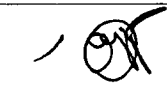
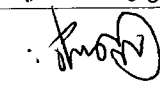
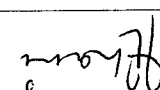
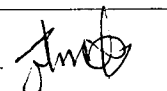

8. International Capital Budgeting: Introduction of international capital budgeting, adjusted present value model, capital budgeting from parent firm's perspective and expecting the future expected exchange rate analysis

9. Country Risk Analysis: country risk factors, assessment of risk factors. Techniques through which the country risks can be assessed as well as measured.

10. Foreign Direct Investment, International Portfolio and Cross-Border Acquisitions: flow, cost and benefits of Foreign Direct Investment, ADR and GDR, concept of portfolio, cases on cross border acquisitions.

Reference Books

1. Fundamentals of International Financial Management by Kevin S
2. International Financial Management by Vuyyakesh Sharan

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CA. Upendra Kumar	University Representative		A. D. Wadva	Industry Expert	

Objectives
To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

1. Nature, Objective and Scope of Audit
Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit; Preconditions for an audit; Audit Engagement; Concept of Auditor's Independence; Threats to Independence.

2. Audit Strategy, Audit Planning and Audit Programme
Audit Strategy; Audit planning; Audit programme; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality.

3. Audit Documentation and Audit Evidence
Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation; Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence; Evaluation of Audit Evidence; Written Representations as Audit Evidence; Objective of Auditor regarding Written Representation; Management from whom Written Representations may be requested; Written Representations about Management's Responsibilities; Obtaining evidence of existence of inventory; External confirmation procedures; Management's refusal to allow the auditor to send a confirmation request; Negative Confirmations; Audit evidence about opening balances; Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions; Meaning of Subsequent Events; Auditor's obligations in different situations of subsequent events.

4. Risk Assessment and Internal Control
Audit Risk; Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Understanding the entity and its environment; Internal control documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment; Materiality and audit risk; Internal audit.

5. Fraud and Responsibilities of the Auditor in this Regard
Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud

6. Audit in an Automated Environment
Key features; Impact of IT related Risks; Impact on Controls; Internal Financial Controls as per Regulatory requirements; Types of Controls; Audit approach; Understanding and documenting Automated environment; Testing methods; data analytics for audit; assessing and reporting audit findings

7. Audit of sale of Products and Services Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc.


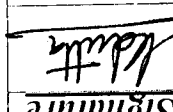
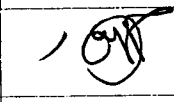
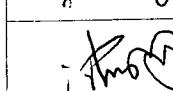
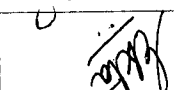
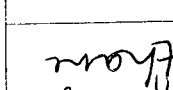
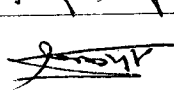
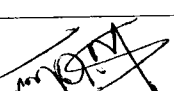

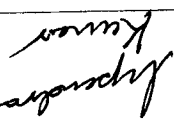
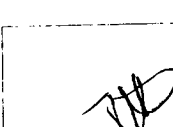
8. Audit of Purchases Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.

9. Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities, Audit of Land, Buildings,

Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks, Computer Software etc. Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets, Audit of Contingent Liabilities.

Reference Books:

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

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Semester-IV-B.Com (International Accounts & Finance)

Core-9-Financial Management

Objectives

To develop the knowledge and skills expected of a finance manager, in relation to investment, financing and dividend policy decisions.

Unit 1: Overview of Financial Management

Scope of Financial Management, Objective of financial management, Organization of Finance department, Emerging role of Finance Manager in global context.

Unit 2: Time value of money

Techniques of compounding and discounting, Practical applications of compounding and present value technique, Compound value of Annuity, computation of Equated monthly instalment,

Unit 3: Capital Budgeting

Nature of Capital Budgeting, Purpose of capital budgeting, Data requirement for capital budgeting, Evaluation Techniques- NPV, IRR, Profitability Index, Inflation & capital budgeting, Capital Rationing & Capital Budgeting, Capital budgeting for MNC.

Unit 4: Capital Structure & Cost of Capital

Capital structure theory, Net Income Approach, Modigliani Miller Approach, Designing capital structure – profitability approach, Liquidity approach, Computing cost of Capital – weighted average approach based on book value & market value, Impact of International finance on cost of capital.

Unit 5: Capital Market

Capital market instruments – Equity, Preference share, Debenture/Bond, Govt. securities, GDR, ADR, FCN and other global securities. Primary Market and secondary market, Stock exchanges, Trading & settlement, Market intermediaries, Important stock exchanges in global financial market.

Unit 6: Working Capital Management

Nature of working capital, Planning of working capital, Management of Cash, Receivables, Inventory management - techniques and control system.

Unit 7: Dividend and Valuation

Policy of dividend payment, Relevance of dividend, Irrelevance of dividends, Effect on cash flow of the company.

Unit 8: Working Capital Financing



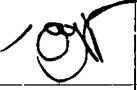



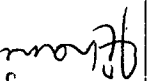
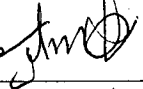
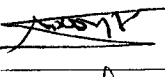
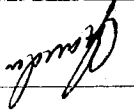

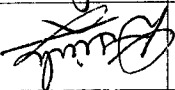
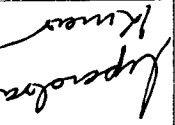
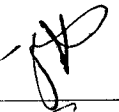
Trade credit, Bank credit, Commercial Paper, Certificate of deposits, Methods of control on working capital, Working capital budgeting for MNC.

Unit 9: Leverage Analysis

Concept of leverages, Operating leverage, Financial leverage, Combined leverage.

Reference Books:

1. Financial Management by Ashish Kataria
2. Financial Management by Dr. R.K. Rustagi
3. Fundamentals of Financial by Prassan Chandra

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CA. Upendra Kumar	University Representative		A. D. Wadwa	Industry Expert	

Semester-IV-B.Com (International Accounts & Finance)

Core-10-Business Ethics

Objectives

- *To define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable*
- *To evaluate the Professional Accountant's role in internal control, review and compliance.*
- *To explain the role of the accountant in identifying and assessing risk*
- *To explain and evaluate the role of the accountant in controlling and mitigating risk*

Unit 1

Ethics –meaning, features, types of ethics, Business ethics, ethical activities, factors affecting ethical decisions, types of management ethics, guidelines for ethical behavior, need for business ethics, role of business ethics, benefits of ethical behavior.

Unit 2:

Ethical and unethical behavior, role of trade union in promoting ethical behavior, concept of workers' participation in management, values, barriers to management's ethics, solution to barriers, Value and ethics, business value, importance of values, Corporate culture, Corporate mission and vision.

Unit 3:

Corporate Social Responsibility, Social responsiveness and social audit, conflict of interest, effect of conflict of interest

Unit 4:

Corporate Governance, its scope, Board of Directors, different high level committee/Subcommittee to assist the board, Board meetings, remuneration, Directors' fees, MIS in corporate Governance, Internal control and review, compliance of CRS guidelines and reporting

Unit 5:

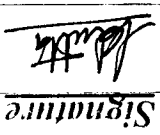
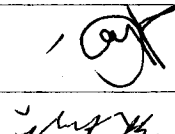
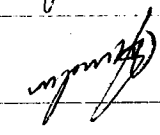
Identifying and assessing risks of non-compliance of business Risk and Ethics, controlling risks, targeting and monitoring risk, methods of risk mitigation/reduction, avoidance of risk

Unit 6:

Case study of ethics in organizations like Tata Group, Infosys, Wipro etc.

Reference Books:

- 1 *Business Ethics and Corporate Governance* by B.N. Ghosh
- 2 *Business Ethics and Corporate Governance* by S.S. Khanka
- 3 *Ethics in Business and Corporate Governance* by S.K. Mandal

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Semester-IV-B.Com (International Accounts & Finance)

SEC-2-Computer Accounting-Tally

Objectives

This subject enhances the students' knowledge in very specific area, which provides them extra knowledge about computer accounting system, which is an essential part to today's corporate accounting system.

Basic Accounts

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.

Traders Accounts

Customer Suppliers Profile, Sales Purchase Voucher Entry, Bills Register, Sale Purchase Summary, Bill Reference Entry, Outstanding Reports.

Basic Inventory

Inventory Master, Inventory Voucher, Invoicing, Inventory Reports, Sales Purchase Analysis, Stock Journal Reports, Sales Tax, VAT.

Advanced Accounts

Cost categories and cost centre, Voucher Types, TDS, Service Tax, Budget and Scenarios, Interest, Voucher Class, Foreign Currency.

Data Collaboration

Security, Export of Data, Internet Connectivity, Import of Tally Data, Tally XCL, ODBC Connectivity.

Advanced Inventory

Features, Price List, Discount, Excise Duty, Billing Terms, Export Invoice, Batch Details, Delivery Challan, Orders, Invoice Voucher Class, Manufacturing.

Reference Books


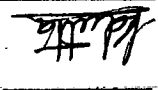
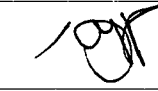
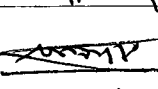
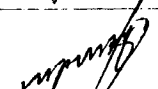

1. Tally 6.3—Ramesh Bangia
2. Tally 7.2—A. K. Nadhani & K. K. Nadhani

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CA. Upendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

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

- 1. Overview of GST**
Introduction, Challenges of Previous Tax Structure, Constitutional aspects, Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act.
- 2. Definitions and Concept of supply and CGST Act 2017**
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.
- 3. Procedures under GST:** 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.
- 4. Administration of GST**
Provisions relating to electronic commerce (ix) Liability to pay in certain cases, Assessment and Audit, Inspection, Search, Seizure and Arrest, Demand and Recovery, Condition & Restriction.
- 5. IGST Act 2017**
Various aspects
- 6. Miscellaneous topic**
Advance ruling, Appeal and revision, Offences and penalties, Tax deducted at source, Tax collection at source, Anti-profiteering, GST compensation cess

- 7. Customs Laws**
Basic concepts of Customs Law
Types of customs duties, Anti-Dumping Duty, Safeguard Duty
Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Import and Re-imports
Penalties and Offences
- 8. EXIM Policy**
EXIM Policy
Export Promotion Schemes, EOU
Drawback (d) Special Economic Zone
- 9. Reference Books**
Commercial's GST incorporating (Bare Act)-Published by Commercial Law Publishers Pvt. Ltd.
GST Manual-Taxman Publication

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CA. Upendra Kumar	University Representative		A. D. Wadwa	Industry Expert	

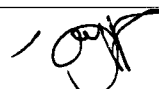
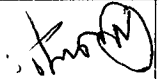
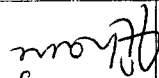
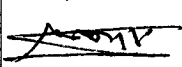
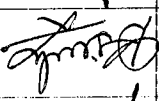
Objectives

- Evaluate the financial reporting framework
- Prepare the financial statements of groups of entities in accordance with relevant accounting standards
- Discuss the implications of changes in accounting regulation on financial reporting
- Appraise the financial performance and position of entities

1. 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.
2. International Business Environment: Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment.
3. 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.
4. 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.
5. Introduction of Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World.
6. Contemporary Issues in International Business: Labour and Environmental Issues.

Reference Books:

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

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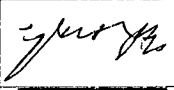
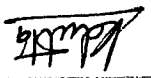
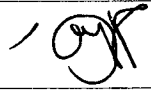
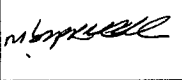
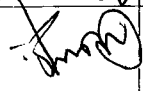
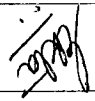
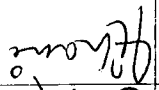
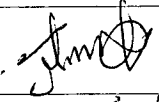

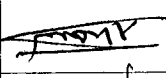

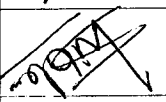
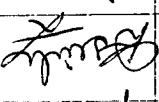
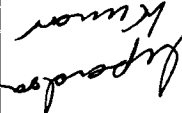
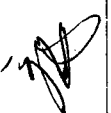
Objectives

- Assess the strategic position of an organization
- Evaluate the strategic choices available to an organization
- Discuss how an organization might go about its strategic implementation

1. Strategic position: The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organization.
2. Factors affecting an organization - Marketing and the value of goods and services.
3. The internal resources, capabilities and competences of an organization - The expectations of stakeholders and the influence of ethics and culture.
4. The influence of corporate strategy on an organization - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organizing and enabling success - Managing strategic change - Understanding strategy development.
5. Business change - The role of process and process change initiatives - Improving the processes of the organization.
6. Project management: The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project.
7. Financial Analysis: The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions.
8. Human Resource Strategy: leadership - Strategy and people: job design - Strategy and people: staff development.

Reference Books

1. Business Techniques by Debra Paul, James Cadle and Paul Turner
2. India Business Guide by Vaish Associates.

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CA. Upendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

Objectives

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
- Evaluate the impact of macro economics and recognize the role of international financial institutions in the financial management of multinationals
- Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally

1. Role and responsibilities of multinationals in economic developments. The role and responsibility of senior financial executive. Financial strategy formulation – Conflict such as stakeholders interests, Ethical issues in financial management, Environmental issues and integrated reporting.

2. Advanced investment appraisal: Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions.

3. Acquisitions, mergers, corporate re-organization and re-organization: Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organization.

4. Treasury and advanced risk management techniques - The role of the treasury function in multinationals - The use of financial derivatives to hedge against Forex risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing.

5. Emerging issues in finance and financial management: Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing.

Reference Books

1. Khan And Jain Financial Management, Tata Mc.Grawhill Publication
2. Advanced Financial Management by Narendra Singh
3. Advanced financial Management by LN Chopde an Dhiren Kanabar

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Objectives

In global business environment, ERP is most essential part. Its brief knowledge is compulsory for the business executives. Therefore user level's theoretical and practical knowledge should be provided.

1. Enterprise:

An Overview: Business Functions and Business Processes, importance of Information: Characteristics of information; Types of information, Information System: Components of an information system; Different types of information systems; Management information system, Enterprise Resource Planning; Business modeling; integrated data model.

2. Introduction to ERP:

Defining ERP, Origin and Need for an ERP System, Benefits of an ERP System, Reasons for the Growth of ERP Market, Reasons for the Failure of ERP Implementation: Roadmap for successful ERP implementation.

3. ERP and Related Technologies:

Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems- Advantages of EIS, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply Chain Management, ERP Security.

4. ERP Implementation Life Cycle:

ERP Tools and Software, ERP Selection Methods and Criteria, ERP Selection Process, ERP Vendor Selection, ERP Implementation Lifecycle, Pros and cons of ERP implementation, Factors for the Success of an ERP Implementation.

5. Introduction of different ERP Modules:

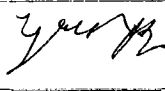
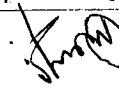

Finance, Sales and Distribution, Manufacturing and Production Planning, Human Resource and quality control.

6. ERP: An Finance Perspective:

Role of ERP in Finance, Accounting and Finance Processes: Cash management; Capital budgeting, Features of Financial Module, Benefits of ERP Financial Module, Sage Accpac ERP-A Financial ERP Tool.

Reference Books

1. *Configuring SAP ERP Financials and Controlling* Kindle Edition by Peter Jones , John Burger
2. *SAP ERP Financial Accounting and Controlling: Configuration and Use Management* by Andrew Okunbowa

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CA. Upendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

Objectives

- Use strategic planning and control models to plan and monitor organizational performance
- Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organizational performance

Unit 1: International Trade, its need and importance and various risks involved in International Trade, Foreign Exchange meaning, Foreign Exchange Rate, Forex Market, its functions, factors determining exchange rate, demand and supply and different theories for determining foreign exchange rates

Unit 2: Different rates in Foreign Exchange market viz Spot, forward, Fixed and floating rates, cross rates, Direct & indirect quotations, basics of Derivatives, its advantages, Options, futures, Swaps

Unit 3: Balance of Trade, Balance of Payment, its compilation, Current & Capital Accounts in BOP, Disequilibrium in BOP, types of disequilibrium, causes and corrective measures

Unit 4: Methods of foreign payment, Documentary letter of Credit, UCPDC 800, international factoring and forfaiting, Correspondent Banking, NOSTRO, VOSTRO & LORO A/Cs, CHIPS, CHAPS, FEDWIRE, SWIFT, NRE A/Cs Rupee A/c & Foreign Currency A/c

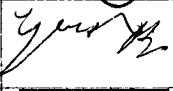
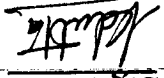
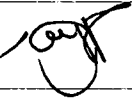

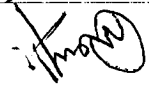

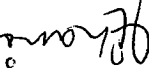
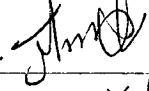
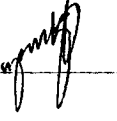

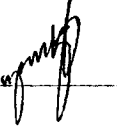
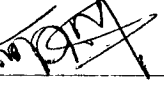
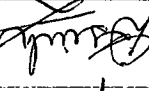
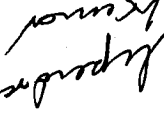

Unit 5: Foreign Exchange Control, reasons, advantages, methods, RBI's role in exchange control, FERA & FEMA, foreign travels

Unit 6: Export import Policy of the Govt, Various facilities available to exporters & importers by banks, EXIM Bank-its functions & role in export promotion, role of FEDAL, ECGC-its functions & different insurance policies

Unit 7: FDI—its advantages, FDI in Retail, FDI in India, External Commercial Borrowing

Reference Books:

1. International Banking by IIBF (Indian Institute Of Banking and Finance)
2. International Banking Legal and Regulatory Aspects by IIBF
3. Digital Banking by IIBF

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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.

Unit 1: 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.

Unit 2: Personal Finance

Consumer finance, Housing Finance, Credit cards, Debit cards

Unit 3: Capital Market and Related Services

Capital Market, Stock Exchange- Basics
Financial Market, Capital market, Primary and secondary Market, Function of Stock Exchange, stock market Index, Settlement Cycle, Clearing House, Margins.
Concepts Relating to capital issues

Types of instruments, Issue Mechanism i.e. Methods of issue, green Shoe Option, GDR's/ADR's, Debt Securitization.
Investment Banking and credit Rating
Meaning, Major Departments and their inter-relationships, syndicate of investment Banks, Commercial Banking Vs. Investment Banking, Handing and IPO-Process
Function of Investment Banks.
Meaning and Features, Process, Summary of Rating scores, Benefits, Limitations, CAMEL Model, Exclusion in credit rating.

Depository Services
Meaning, physical vs. Demat Form, Demat vs. Remat
Advantage of Demat, Disadvantage of Demat
Online Trading

Unit 4: Debt Market:

Debt Market: Instruments, Listing, Primary and Secondary Segment

Unit 5: Money Market:

Growth of money Market in India- Structure and institutional Mechanism
Money market Instrument; Treasury Bills, Commercial Bills, Commercial papers, factoring agreements & Discounting of Bill.

Unit 6: Mutual Funds:

Introduction, definition, Schemes, Risks involved, Setting up of mutual Funds, Roll in Financial Market, Offer Documents, Accounting, valuation and Taxation.

Reference Books:

1. Financial Services by NP Tripathy
2. Financial Services by MY Khan
3. Financial Services by Dr. R Shanmugham

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Objectives

This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial business.

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.

Unit-2 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.

Unit-3 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.

Unit-4 Family Business and Entrepreneurship

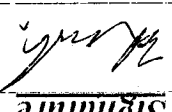
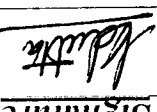
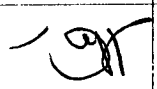
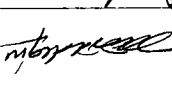
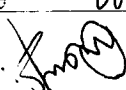


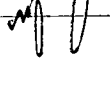
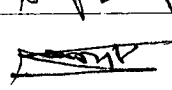
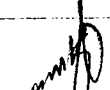
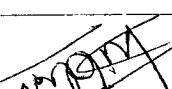
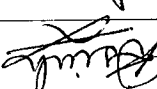

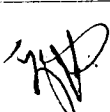
The entrepreneur, role and personality, family business, concepts, structure and kinds of family firms, culture and innovation of family firm, managing business, family and shareholder relationships, conflict and conflict resolution in family firms, managing leadership, succession and continuity, women's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

Unit-5 Financing the Entrepreneurial Business

Arrangements of funds, traditional source of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

Reference Books

1. Burns, P. Entrepreneurship and small business. New Jersey
2. Drucker, P. F-Innovation and entrepreneurship: Practice and principles, USA: Elsevier
3. Gerstik, K.E., Davis, J.A., Hampton, M. M., & Lansberg, I-Generation to generation: Life Cycle of the family business: Boston: Harvard Business School Press
4. Hirsch, R. & Peters, M-Entrepreneurship, New Delhi: Tata McGraw Hill
5. Holt, D. H-Entrepreneurship new venture creation. New Delhi: PHI
6. John Kao, Creativity & Entrepreneurship
7. Kaplan, J. Patterns of Entrepreneurship. Wiley
8. Khandawalla, P.-Corporate creativity. New Delhi: Tata McGraw Hill
9. Mullins, J.-New Business Road Test. New Delhi: PHI

Name	Status	Signature	Name	Status	Signature
Gautam Rudra	Chairman		Dr. Koushik Dutta	Member	
Hussain Ahmed	Member		Rakesh kr. Dixit	Member	R.K. Dixit
Shakil A. Siddique	Member		Ms. Nidhi Arya	Member	
CMA. Ekta Arya	Member		Eqbal Ghani	Member	Member
Fahim Tete	Member		Promod kr. Sinha	Member	
Dr. S.S. Jha	Member		Saswati Mazumdar	PG	
CA. Sunil Shikhar	Academic Expert		CA. Dharmendra Kumar	Academic Expert	
CA. Upendra Kumar	University Representative		A. D. Wadwa	Industry Expert	

Semester-VI-B.Com (International Accounts & Finance)
DSE-4-Project & Viva Voce

Objectives

To provide basic and hand on experiences in the industry.

Each students of this course shall undergo Practical internship of four weeks in an approved business/industrial/government/service organization. The objective of this training is to make the student acquainted with the industrial/business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 100 marks. It will be evaluated by two examiners (one internal and one external). The training report is part of the sixth semester. It is to be submitted by the date fixed by the college.

The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

Alternatively if it is not possible to do industrial internship the students will prepare a project report on a topic assigned to him/her by the college. The project report will be evaluated as above.

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

Name	Status	Signature	Name	Status	Signature
Gautam Rudra	Chairman		Dr. Kaushtik Dutta	Member	
Hussain Ahmed	Member		Rakesh kr. Dixit	Member	
Shakil A. Siddique	Member		Ms. Nidhi Arya	Member	
CMA. Ekta Arya	Member		Egbal Ghani	Member	
Fahim Tete	Member		Promod Kr. Sinha	Member	
Dr. S.S. Jha	Member		Saswati Mazumdar	PG Alumnus	
C.A. Sunil Shikhar	Academic Expert		C.A. Dharmendra Kumar	Academic Expert	
C.A. Lpendra Kumar	University Represent ative		A. D. Wadwa	Industry Expert	

End of Syllabi B.Com (International Accounts)