



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

**SYLLABUS UNDER CBCS CURRICULUM OF  
B.COM (INTERNATIONAL ACCOUNTS)  
HONOURS (SELF FINANCING) PROGRAMME  
w.e.f. Academic Session - 2024 - 27**

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



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**Department of Vocational Programmes**  
**St. Xavier's College (Autonomous), Ranchi**  
 (An Autonomous College Affiliated to Ranchi University, Ranchi)

Ref. No.: VP/CVoc/1/2025

Date: 25<sup>th</sup> January 2025

The meeting of the Board of Studies held today i.e. 25<sup>th</sup> January 2025 at 11.00 am at the Department to finalize the syllabus of three years undergraduate programme of B.Com. (International Accounts) Honors under the new CBCS Credit System which is effective from academic session of 2024-27 as per the directions of Ranchi University, Ranchi.

Sl No	Name of the Board Members	Status of the Board Member	Signature
1	Prof. Gautam Rudra, H.O.D. Department of Vocational Programmes	Chairperson	
2	FCMA. Ajay Deep Wadhwa, Rt. General Manager Finance, Central Coal Fields Ltd., Ranchi	University Representative	
3	Prof. (Dr.) Pinaki Ghosh, Associate Professor, Xavier Institute of Social Sciences (XISS), Ranchi	Post Graduate Alumnus	
4	Prof. (Dr.) Somnath Mukherjee, Sr. Assistant Professor, Birla Institute of Technology (Lalpur Center), Ranchi	Academic Experts	
5	Prof. (Dr.) Harmeet Kaur, Associate Professor, Dean, Faculty of Commerce & Management, Jharkhand Rai University, Ranchi	Academic Experts	
6	Shri Saswat Mazumdar, Sr. Branch Manager, Reliance Nippon Life Insurance Company Ltd., Ranchi, Jharkhand	Industry Expert	
7	Prof. (Dr.) Kaushik Dutta, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	Absent
8	Prof. Nidhi Arya, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	
9	Prof. (Dr.) Rakesh Kumar Dixit, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	R.K. Dixit 25/01/25
10	Prof. (Dr.) Shakil Anwar Siddique, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	
11	Prof. CMA. Ekta Arya, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	
12	Prof. Fabian Tete, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	
13	Prof. Hussain Ahmed, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	
14	Prof. (Dr.) Deependra Kumar Sinha, Assistant Professor, Department of Vocational Programmes, St. Xavier's College, Ranchi	Internal Member	

**Minutes of the Meeting:**

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

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**Mission & Vision of B.Com. (Self-Financing) Honors Programme**

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

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

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

**Programme Outcomes (PO) of B.Com. (Self-Financing) Honors Programme**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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



<b>Semester – I</b>	<b>5 Papers</b>
<b>CORE COURSE – C1</b>	<b>(Credit: Theory: 05 + Tutorial: 01=06)</b>
<b>Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100</b>	<b>Pass Marks (MSE + ESE)=40</b>

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

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

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

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

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

**FUNDAMENTALS OF ACCOUNTING**

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

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

**Course Learning Outcomes:**

- Exemplify to prepare and analyze the financial statements.
- Acquire the basic concept of accounting terms.
- Journalize the ability to rectify the errors in bank reconciliation statement.
- Exposed to various methods of depreciation accounting.
- Demonstrate insight into single and double entry system of accounting.
- Determine the basics concepts of financial accounting.

**Unit I: Introduction to Accounting:** Meaning of Book Keeping, Accounting & Accountancy, Accounting Process, Basic terminologies of accounting, Capital & Revenue transactions, Accounting Concepts, Principles & Conventions, Objectives, Advantages & limitations of Accounting. GAAP, IFRS, IND AS & GFR.

**Lectures: 08**

**Unit II: 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.

**Lectures: 12**

**Unit III: Bank Reconciliation Statements:** Meaning of BRS, Cash book, Pass Book, Introduction to Banking Transactions, Procedure for reconciliation of bank statement.

**Lectures: 08**

**Unit IV: Financial Statements:** Meaning of Final Accounts, Accruals and Prepayments, Preparation of Profit & Loss Accounts, Balance Sheet (with adjustments).

**Lectures: 12**

**Unit V: Non-Profit Making Organizations:** Meaning of Non-Profit Organization, Distinction between profit seeking and non-profit seeking organization, Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for NPO's.

**Lectures: 10**

**Unit VI: 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

**Lectures: 10**

**Recommended Books:**

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

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

**Course Learning Outcomes:**

- Articulate the fundamental concepts of cost accounting.
- Critically analyze and work on cost sheet.
- Build the ability to interpret material costing.
- Journalize the concept of labor costing.
- Demonstrate the concept of overheads costing.
- Comprehend in-depth concept of cost accounting.

**Unit I: Introduction to Cost Accounting:** Meaning and Definition of Cost, Costing, Cost Accounting, Objectives and functions of Cost Accounting, Difference between Cost Accounting & Financial Accounting, Advantages and limitations of Cost Accounting. Cost Accounting Standards, Generally accepted principles for cost Accounting, Cost Accounting Standards for Auditing, Cost Records & Audit. **Lectures: 08**

**Unit II: Material Cost:** Meaning of material, Element of material cost, cost, Methods of issuing material and costing - LIFO, FIFO, Weighted Average method, ABC Analysis, FSN Analysis Determining, EOQ, ROL, Minimum & Maximum level. **Lectures: 12**

**Unit III: Labor Cost:** Meaning of Labor cost, introduction of work study system, job analysis and job evaluation, time keeping, Methods of Remuneration – Time rate, Piece rate system Incentive plans, bonus plan, Labor turnover. **Lectures: 12**

**Unit IV: Overhead Cost:** Meaning of overhead, Classification of overhead cost, Collection and Distribution methods of overhead cost, Allocation & Apportionment of overhead cost, Absorption of overhead, overhead rates **Lectures: 10**

**Unit V: Cost Sheet:** Elements of cost, Preparation of cost sheet, Price quotation for the product & Estimation of cost. **Lectures: 08**

**Unit VI: Process Costing:** Procedure of Process Costing, Process losses & wastages, Treatment of work in process, inter unit transfer costing. **Lectures: 10**

**Recommended Books:**

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

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

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

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

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

**INTERNATIONAL FINANCIAL INSTITUTIONS & TREATY****Theory: 75 Lectures; Tutorial: 15 Lectures****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.

**Course Learning Outcomes:**

- Provide an insight to students into the functions and role of varied and multiple constituents of the International financial system.
- Provide an insight to students about different International Treaties and Financial Institutions.
- Enable students to understand the latest developments in the rapidly changing scenario of the International Financial System.
- Explain the main functions of the principal financial markets and institutions in a typical modern financial system.
- Help the students to understand the role of financial system regulators and its major players.
- Apply balance sheet principles to describe and analyze the business of banking, the financial relationships which exist between different financial institutions, and those between the financial system and the rest of the economy.

**Unit I: Introduction, establishment and functions of World Bank****Lectures: 08****Unit II: Bretton Woods institutions - Introduction, establishment and functions of the following institutions****Lectures: 15**

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

**Unit III: Regional development banks – Introduction, establishment and functions of****Lectures: 15**

- 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

**Unit IV: Introduction of Bilateral development banks and agencies and its need****Lectures: 10****Unit V: Introduction, establishment and function of regional financial institutions:****Lectures: 15**

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). New Development Banks , BRICS Bank. **Lectures: 15**

**Unit VI: Foreign Trade Investments****Lectures: 12**

Foreign Trade promotion measures and organizations in India; Special Economic Zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments in India.

**Recommended 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.

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

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

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

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

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

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

**Course Learning Outcomes:**

- Articulate the fundamental concepts and theories that explain the function and evolution of banking and finance.
- Acquire in depth functions of RBI. Exposed the concept on various types of bank account.
- Acquire in depth terms and functions of banking and financial institutions to acquire skills necessary to successfully carve a career in financial services.
- To explore knowledge of Life insurance, history and its development in India.
- To know about various provisions in Life and General insurance contract.
- To explore knowledge on claims procedure & documentation in risk and premium.

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

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

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

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

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

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

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

**Recommended Books:**

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

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



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

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

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

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

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

**Course Learning Outcomes:**

- Acquire the basic concept of business communication.
- Exposed to effective business letter.
- Paraphrase the concept of various correspondences.
- Contrast to various business reports and meeting.
- Recognize the various business communications.
- Classify the effective means of business communications.

**Unit I:** Communication – Definition, stages, barriers, types: verbal and non-verbal, Listening- Meaning, Nature and importance, Principles of Good Listening.

**Unit II:** Class-presentation (Oral for five minutes) on any of the above-mentioned topics: Descriptive writing, expansion of an idea.

**Unit III:** Writing skills –, notice writing, advertisement writing, précis writing, essay writing, letter writing (applications), Business letter formats (letters of enquiry, replies and complaints), resume writing, covering letter

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

**Recommended Books:**

1. Technical Communication, M.H. Rizvi, Tata McGrawhill
2. Effective Business Communication, Asha Kaul
3. Developing Communication Skills, Krishnamohan
4. Functional Grammar and Spoken and Written Communication in English, Bikram K. Das, Orient Blackswan
5. Precis, Paraphrase and Summary, P.N. Gopal krishnan, Authors Press
6. Communication Skills, Sanjay Kumar and Pushplata, Oxford Publication

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

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

**Course Learning Outcomes:**

- Demonstrate the roles and importance of finance function.
- Describe the theories of capital structures.
- Articulate the basic concept related to cost of capital.
- Ascertain the factors affecting dividend.
- Determine the factor influencing working capital and its importance.
- Emphasize on management of funds and its allocation.

**Unit I:** Financial Management – Scope of Financial Management; Objectives of Financial Management; Emerging role of Finance Managers. **Lectures: 07**

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

**Unit III:** Capital Budgeting–Principles and Techniques, Nature of Capital Budgeting; Evaluation Techniques- ARR, Payback Period, Discounted Payback Period, NAV, IRR & XIRR and Profitability Index. Risk in Capital Budgeting. **Lectures: 15**

**Unit IV:** Concept and Measurement of Cost of Capital- Importance and concept; Measurement of Specific Costs; Computation of Overall Cost of Capital; and WACC **Lectures: 10**

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

**Unit VI:** Capital Structure - Cost of Capital and Valuation Capital Structure, Theories; Net Income Approach; Net Operating Income (NOI) Approach; Modigliani-Miller (MM) Approach; and Traditional Approach. **Lectures: 12**

**Unit VII:** Working Capital Management - Concept and determinants of Working Capital. Calculation of working Capital, Receivable Management, Cash Surplus Management, Payable management and Inventory management **Lectures: 15**

**Unit VIII:** Dividend Decision Policy, Management of Surplus Fund and Tax Aspects associated with Dividend Decision. **Lectures: 04**

**Recommended Books**

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

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

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

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

**End Semester Examination (ESE):**

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

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

**BUSINESS & CORPORATE LAWS****Theory: 60 Lectures; Tutorial: 10 Lectures**

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

**Course Learning Outcomes:**

- Generalize the understanding of Indian Contract Act.
- Abridge the fundamental terms of contract.
- Optimize the basic concept of valid contract.
- Exposed the skill towards performance of contract.
- Articulate the fundamentals of Sales of Goods Act.
- Attain in depth knowledge of modern marketing and consumer rights.

**Unit I: Introduction to Legal System:** Essential elements of the legal system: Law and the legal system – Definition- Types of law- Structure and operation of the courts, Sources of law: Legislation-Rules and presumptions used by the courts- Human rights law. **Lectures: 10**

**Unit II: The Contracts Act, 1872:** Formation of contract – Offer- Acceptance- Consideration, Essentials of a contract, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of breach of contract- Award of damages. **Lectures: 12**

**Unit III: Employment law:** Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment by notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal. **Lectures: 13**

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

**Unit V: Legal aspects of financial structure:** Capital and financing of companies: Prospectus- Definition & types , Share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers - Company meetings and resolutions. **Lectures: 15**

**Recommended Books**

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

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

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

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

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

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

**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.

**Course Learning Outcomes:**

- To get familiarized with the contemporary business environment
- To understand the basic concepts of strategic management, generic strategic alternatives and its process
- To grasp the importance of strategic analysis and apply various methods used for the analysis
- To correlate Sustainability and Strategic Management
- To critically evaluate and analyze case studies

**Unit I: Understanding Corporate Strategy:****Lectures: 12**

Strategic Management Process, Business Policy, Strategic Management and Business Continuity Planning, Corporate Strategy and Corporate Governance Corporate Mission and Objectives and Responsibility

**Unit II: Mission, Objectives, Goals and Ethics:****Lectures: 12**

What is mission, concept of goals, Integration of individual and organization goals: A Challenge, how Objectives are pursued, how mission and objectives are formulated, why mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management

**Unit III: Strategic assessment:****Lectures: 10**

Business environment analysis, Performance Analysis especially financial performance analysis

**Unit IV: Strategic Performance Evaluation and Management Tools****Lectures: 20**

- (a) Bench marking
- (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

**Unit V: Financial Performance Indicators (FPIs) and Non-Financial Performance Indicators (NFPIs) for Profitability****Lectures: 13**

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

**Unit VI: Miscellaneous Case studies & discussions****Lectures: 08****Recommended Books**

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

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

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

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

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

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

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situation.

**Course Learning Outcomes:**

- Apply the knowledge of Mathematics (Algebra, Matrices, Calculus, and Optimization) in solving business problems.
- Demonstrate mathematical skills required in mathematically intensive areas in Commerce such as Finance and Economics.
- Understand the important role Mathematics plays in all facets of the business world.
- Understand the use of equations, formulae, and mathematical expressions and relationships in a variety of contexts.
- Demonstrate critical thinking, modeling, and problem-solving skills in a variety of contexts.

**Unit I: Basic Mathematics of Finance:** Ratio and Proportion, Simple interest, Compound interest, annuities, discount- Banker's discount, Trade discount. **Lectures: 08**

**Unit II: Progression:** Arithmetic Progression – Basic concept of A.P, finding nth term, sum up of n terms, Arithmetic mean. Geometric Progression – Basic concept, finding nth term and sum up of n terms, Geometric mean, Harmonic Progression – Basic concept of H.P, problem based on the relation of AM, GM and HM. **Lectures: 15**

**Unit III: Permutation and Combination:** Basic concept of permutation and combination and simple problems based on permutation and combination **Lectures: 12**

**Unit IV: Linear Programming Problem:** Formulation of Linear Programming Problem (LPP) and Graphical Solution to LPP **Lectures: 10**

**Unit V: Matrices and Determinants:** Meaning of Matrix, types, addition of matrices, product of matrices, inverse of matrix and solution of Simultaneous linear equation using matrix method. **Lectures: 15**  
Determinants: Concept of determinants, basic properties of determinants

**Unit VI: Differentiation and Integration:** Differentiation and Integration of a function, Application in Business and commerce **Lectures: 15**

**Recommended Books**

1. Sharma, R.R. Mrityunjay Kumar, Business Statistics, Shiksha Sagar Publishers and Distributors
2. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
3. Soni, R.S. Business Mathematics. Pitamber Publishing House.

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



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

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

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

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

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

**Course Learning Outcomes:**

- Develop an understanding of various intricacies of Environment Science
- Develop capability to identify core issues of Environment Science and Application
- Develop an understanding of social issues and policies involved in Environment Science
- Mobilize them to adopt Environment Conservation Strategies and Management Professionals.
- Create Environmental Consciousness among students.

**Unit I: Introduction to environmental studies Multidisciplinary:** Nature of environmental studies, Scope and importance, Concept of sustainability and sustainable development. **Lectures: 02**

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

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

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

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

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

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

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

**Lectures: 03**

**Unit VIII: Field work**

**Lectures: Equal to 04**

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

**Recommended Books:**

1. Raziuddin, M., Mishra P.K. 2014, A Handbook of Environmental Studies, Akanaksha Publications, Ranchi.
2. Mukherjee, B. 2011: Fundamentals of Environmental Biology. Silverline Publications, Allahabad.
3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
4. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
5. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
6. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
7. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
8. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
9. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
10. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
11. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
12. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
13. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
14. Raven, P.H., Hassenzahl, D.M. & Berg, L. R. 2012. Environment. 8th edition. John Wiley & Sons.
15. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
16. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP. Singh, J.S.,
17. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.

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

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

<b>Semester – III</b>	<b>6 Papers</b>
<b>CORE COURSE – C5</b>	<b>(Credit: Theory: 05 + Tutorial: 01=06)</b>
<b>Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100</b>	<b>Pass Marks (MSE + ESE)=40</b>

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

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

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

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

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

**MANAGEMENT ACCOUNTING**

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

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

**Course Learning Outcomes:**

- Articulate the meaning and importance of management accounting.
- Summarize the concepts of financial statement analysis.
- Contrast the theory of ratio analysis.
- Journalize the concept of marginal costing and cash flow analysis.
- Demonstrate the concept of budgetary control & capital budgeting control.
- Acquire various aspects of management accounting and its applicability in business entity.

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

**Lectures: 08**

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

**Lectures: 15**

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

**Lectures: 08**

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

**Lectures: 10**

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

**Lectures: 14**

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

**Lectures: 05**

**Recommended Books:**

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

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

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

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

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

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

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

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

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

**Course Learning Outcomes:**

- Describe the provisions in the income tax law.
- Articulate the basic concept related to various heads of income.
- Ascertain the provisions of income from house property.
- Determine the concept of assessment.
- Familiar with the e-filing and submission of returns.
- Comprehend the technical terms related to Income Tax.

**Unit I: Income Tax Act, 1961****Lectures: 08**

- 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)

**Unit II: Incomes which do not form part of Total Income (Sec. 10, 10A, 10B and 11 to 13A)****Lectures: 05****Unit III: Heads of Income and Computation of Total Income under various heads****Lectures: 20**

- 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

**Unit IV: Income of other persons included in Assesses Total Income****Lectures: 08**

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

**Unit V: Wealth Tax Act, 1957****Lectures: 08**

- 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

**Unit VI: Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds.****Lectures: 11**

**Recommended Books:**

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

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



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

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

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

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

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

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

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

**Course Learning Outcomes:**

- Generalize the concept of financial services.
- Describe the basic concepts and theories of banking and finance evolution.
- Abridge the basic concept of Indian money market and stock exchange.
- Exposed the skill towards leasing.
- Articulate the fundamentals origin and growth of venture capital.
- Demonstrate insight into the financial services to successfully carve a career in financial services.

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

**Lectures: 10**

**Unit II: Personal Finance:** Consumer finance, Housing Finance, Credit cards, Debit cards

**Lectures: 10**

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

**Lectures: 10**

**Unit IV: Debt Market:** Debt Market: Instruments, Listing, Primary and Secondary Segment

**Lectures: 10**

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

**Lectures: 10**

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

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

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

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

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

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

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

**INTERNATIONAL FINANCIAL MANAGEMENT****75 Lectures; Tutorial: 15 Lectures**

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

**Course Learning Outcomes:**

- To recognize the difference in the operations in the international and domestic financial markets
- To explain the various ways, the exchange rate evolved over the years in the International markets.
- To analyze and prepare the Balance of Payments account for a country.
- To recognize the operations in the currency market and solve the exchange rate determination in spot and forward markets.
- To examine the Parity relationship in exchange rate determination
- To explain the exchange rate fluctuations in the market and recognize opportunity of managing exchange risk using the forward markets

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

**Lectures: 10**

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

**Lectures: 15**

**Unit III:** Documentary Letters of Credit-UCPDC (Uniform Code of Procedure for Documentary Credit) 500

**Lectures: 12**

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

**Lectures: 15**

**Unit V:** FDI (Foreign Direct Investment) and FII (Foreign institutional Investment) – Definition, Basic criteria for registration and role of FDI and FII.

**Lectures: 08**

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

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

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

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

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

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

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

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

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

**Course Learning Outcomes:**

- Demonstrate a detailed understanding of a structured method of assessing financial risk by financial institutions;
- Demonstrate knowledge and understanding to underpin the identification, measurement and management of financial risks in banks and financial firms, as well as non-financial corporations
- Develop an in-depth understanding of the nature of risk in an organizational set up involving banks, financial firms and non-financial corporations
- Demonstrate an understanding of the various techniques for financial risk measurement and management:
- Demonstrate knowledge of a variety of financial markets, and with financial and statistical modeling related to trading and investment operations
- Read, analyze, evaluate and summarize economic, financial and business events relating to financial risk management

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

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

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

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

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

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

**Recommended Books**

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

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

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

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

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

**RESEARCH METHODOLOGY & QUANTITATIVE FINANCE****Theory: 30 Lectures**

**Objectives:** It develops the understanding about the various aspects of research and its applications. The application of data and its importance are also providing the knowledge about the research systems with data.

**Course Learning Outcomes:**

- Understand the process of Marketing Research and its different processes.
- Identify Sources of Information, understand different Research Methods, and apply selected Research Methods.
- Learn to analyze and interpret both Qualitative and Quantitative data.
- Adequate knowledge on various kinds of Research, Objectives of doing Research, Research Process, Research Designs and Sampling, Measurement & Scaling Techniques, Data Analysis-and Hypothesis Testing Procedures, and Report Writing.
- Develop Data Analytics Skills which would make them to carry out meaningful interpretation of the data sets.

**Research Methodology****Lectures: 10**

**Unit I:** Research—meaning, objective & types.

**Unit II:** Research design—meaning, features of a good design.

**Unit III:** Methods of data collections.

**Unit IV:** Attitude measurement & Scales.

**Unit V:** Test of Hypothesis-Parametric & Nonparametric Tests.

**Unit VI:** Interpretation and Report writing.

**Quantitative Finance****Lectures: 20**

**Unit VII:** Measures of central tendency and dispersion.

**Unit VIII:** Correlation and regression (linear and bivariate only).

**Unit IX:** Elements of theoretical distribution: binomial, poisson, normal.

**Unit X:** Concept of standard error, interval estimation, determination of sample size, tests of hypotheses for proportions, means including means of paired data, independence of attributes, one population variance, equality of two variances, analysis of variance.

**Recommended Books:**

1. Research Methodology—R. Panneerselvam
2. Quantitative Techniques—C. R. Kothari
3. Quantitative technique—C. Satyadevi
4. Mass Media Research—Roger D. Wimmer& Joseph R. Dominick

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

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

**Course Learning Outcomes:**

- Articulate the meaning and importance of auditing.
- Summarize the concepts of vouching and verification in auditing.
- Contrast the auditing standards and procedures.
- Interpret the powers and duties of auditor.
- Demonstrate the trends in auditing.
- Comprehend various aspects of audit of business accounts.

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

**Lectures: 08**

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

**Lectures: 08**

**Unit III: Types of Audit:** Meaning of Statutory audit, Government Audit, Internal audit, Forensic audit, External audit and environment audit, Financial, Cost & Secretarial Practice audit, CAG Audit

**Lectures: 08**

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

**Lectures: 10**

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

**Lectures: 10**

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

**Lectures: 06**

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

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

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

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

**Course Learning Outcomes:**

- Describe the objective and types of tax in India.
- Paraphrase the concepts of Goods and service tax.
- Abridge the concept of taxation proceeding.
- Exemplify the GST audit.
- Articulate the fundamentals concepts of custom duty.
- Demonstrate insight into the basic concepts of indirect taxation and enable them to learn computation of income.

**Unit I: Overview of GST:** Introduction, Challenges of Previous Tax Structure, Constitutional aspects, Goods and Services Tax (GST) Law as contained in CGST Act & SGST Act. **Lectures: 05**

**Unit II: Definitions and Concept of scope of supply and CGST Act 2017:** Levy and collection of CGST SGST and IGST – Application of CGST/ SGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy, Place of supply, Time and Value of supply, Input tax credit, Computation of GST liability. **Lectures: 5**

**Unit III: 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. **Lectures: 15**

**Unit IV: Miscellaneous topic:** Advance ruling, Appeal and revision, Offences and penalties, Tax deducted at source, Tax collection at source, Anti-profiteering, GST compensation, **Lectures: 12**

**Unit V: Customs Laws****Lectures: 12**

- a) Basic concepts of Customs Law
- b) Types of customs duties, Anti-Dumping Duty, Safeguard Duty
- c) Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Import and Re-imports
- d) Penalties and Offences

**Unit VI: EXIM Policy****Lectures: 11**

- a) EXIM Policy
- b) Export Promotion Schemes, EOU
- c) Duty Drawback (d) Special Economic Zone

**Recommended Books:**

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

- 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

**Course Learning Outcomes:**

- Understand the concept of International Business, its origin and the Drivers to International Business
- Understand how to achieve and sustain International Competitive Advantage through different sources.
- Understand the concept of Globalization and Technology and their impact upon the International Business.
- Develop an understanding of Nature and Importance of International Business.
- Understand Strategic Business Unit Level (SBU) Strategies that are used for achieving global Competitive Advantage.

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

**Lectures: 12**

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

**Lectures: 10**

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

**Lectures: 10**

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

**Lectures: 13**

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

**Lectures: 10**

**Unit VI: Contemporary Issues in International Business:** Labor and Environmental Issues. **Lectures: 05**

**Recommended Books:**

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

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



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

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

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

**ETHICS AND CORPORATE GOVERNANCE****75 Lectures; Tutorial: 15 Lectures**

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

**Course Learning Outcomes:**

- Understand the importance of Values and Ethics in Business.
- Develop a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.
- Demonstrate the application of professional value and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.
- Apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the
- Accountant relating to Governance, Internal Control, Compliance and the management of risk within an Organization, in the context of an overall ethical framework.
- Define Governance and explain its function in the effective Management and control of organizations and of the resources for which they are accountable.

**Unit I: Introduction to Business Ethics:** Definition, Meaning, Nature of Ethics, Importance of Ethics in Business, Areas of Business Ethics, Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. **Lectures: 15**

**Unit II: Application of Ethical Theories:** Business Ethical Decision Making: Decision Making -Normal Dilemmas and Problems, Ethical Issues in Finance. **Lectures: 15**

**Unit III: Introduction to Corporate Governance:** Definition & Conceptual Framework of Corporate Governance, important dimensions of Corporate Governance, Fair and Unfair Business Practices. Mechanism- Corporate Governance Systems, Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control **Lectures: 15**

**Unit IV: Implementation of Corporate Governance:** Role of Board of Directors and Board Structure, Role of the Non-Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR. Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business. **Lectures: 15**

**Unit V: Global Scenarios:** Business Ethics in Global Economy, Ethics in the Context of Global Economy, Relationship between Business, Corporate Governance and Issues Related to Scams, Corruption: Meaning, Causes, and Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption. **Lectures: 15**

**Recommended Books**

1. Corporate Governance-Code Systems, Standards and Practices—Subhash Chandra Das
2. Corporate Governance in India-An Evolution—Subhash Chandra Das

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

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

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

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

**MANAGERIAL ECONOMICS****75 Lectures; Tutorial: 15 Lectures**

**Objectives:** This course gives knowledge regarding application of different economic theory and practices regarding managerial decision making process. It also develops managerial capacity regarding managerial functioning and its implication in long run and short run of business operation.

**Course Learning Outcomes:**

- Understand the basic elements of Business Economics aspects, nature and decision making.
- Understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit.
- Demonstrate an understanding of how markets work to allocate resources and the optimal individual decision-making that underlies market outcomes.
- Identify various market structures and discuss their implications for resource allocation.
- Explain the advantages and potential shortcomings of markets, discuss the conditions under which markets do and do not work well, and describe the role of public policy intervention in cases where markets fail to perform optimally.

**Unit I: Introduction:** Definition, Objectives, and importance of Managerial Economics, Goals of Business-Economic Goals, Social Goals, Strategic Goals, Business Ethics **Lectures: 10**

**Unit II: Demand and Supply:** Law of demand, determinants of demand, shifts of demand curve versus movements along a demand curve, market demand; Elasticity of Demand: price elasticity of demand, calculating elasticity, determinants of price elasticity, cross and income elasticity. **Lectures: 12**

**Unit III: Law of Supply:** Determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Applications of demand and supply: price rationing, price floors. **Lectures: 12**

**Unit IV: Consumer Theory:** Concept of utility, Diminishing marginal utility, Equi-marginal utility, Indifference curves, budget constraint, Price, income and substitution effects, Consumer surplus & Producer surplus. **Lectures: 12**

**Unit V: Production:** Production functions, law of variable proportions, returns to scale, isoquant and ISO-cost lines, producer equilibrium. **Lectures: 10**

**Unit VI: Costs:** Costs in the short run, costs in the long run, Revenue and profit maximizations, economies and diseconomies of scale. **Lectures: 09**

**Unit VII: Market Structures:** Perfect Competition: theory of a firm under perfect competition, equilibrium of the firm in the short run and long run. Imperfect Competition- Monopoly: short run and long run equilibrium; comparison of perfect competition and monopoly and Oligopoly, Price discrimination in different market structure. **Lectures: 10**

**Recommended Books**

1. Managerial Economics – D. N. Dwivedi
2. Managerial Economics and Financial Accounting- M. Kasi Reddy & Saraswati
3. Managerial Economics- R.L. Vashney
4. Managerial Economics- H. L. Ahuja
5. Managerial Economics – K. P. M. Sunderam

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

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

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

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

**COMPUTER ACCOUNTING - TALLY****Theory: 30 Lectures**

**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.

**Course Learning Outcomes:**

- To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
- To help students to work with well-known accounting software i.e. Tally ERP.9. Tally is an accounting package which is used for learning to maintain accounts.
- Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
- Demonstrate an understanding of how to maintain a payroll register. This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip, Payroll Statements, Attendance and Overtime Registers etc.
- Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc.

**Unit I: 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.

**Lectures: 05**

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

**Lectures: 05**

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

**Lectures: 05**

**Unit IV: Advanced Accounts:** Cost categories and cost center, Voucher Types, TDS, Service Tax, Budget and Scenarios, Interest, Voucher Class, Foreign Currency.

**Lectures: 05**

**Unit V: Data Collaboration:** Security, Export of Data, Internet Connectivity, Import of Tally Data, Tally XCL, ODBC Connectivity.

**Lectures: 05**

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

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

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

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

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

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

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

**End Semester Examination (ESE):**

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

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

**ADVANCE FINANCIAL ACCOUNTING****Theory: 60 Lectures; Tutorial: 10 Lectures**

**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.

**Course Learning Outcomes:**

- Abridge the ability to prepare and analyze the branch account.
- Acquire concept of departmental accounting.
- Build the ability to interpret hire purchase and installment system.
- Exposed to various methods of depreciation and insurance accounting.
- Demonstrate the concept of partnership accounts.
- Acquire in depth knowledge of financial accounting

**Unit I: 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.

**Lectures: 12**

**Unit II: 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.

**Lectures: 12**

**Unit III: 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.

**Lectures: 12**

**Unit IV: Accounting for shares:** Meaning of shares, Employee Stock Option Schemes, buy back of securities, Underwriting of Shares and Debentures, Accounting for Issue of Shares

**Lectures: 12**

**Unit V: Accounting for Debentures:** Meaning of debentures, Issue of debentures and Redemption of Debentures.

**Lectures: 12****Reference Books:**

1. Advanced Financial Accounting by Author Baker Richard McGraw-Hill Education
2. Fundamentals of Financial Accounting by D.K Goel and Shelly Goel and Rajesh Goel
3. Financial Accounting by PC Tulsian and Bharat Tulsian
4. Basic Financial Accounting by J.R Monga and Shweta Bajaj

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

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

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

**End Semester Examination (ESE):**

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

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

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

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

**Course Learning Outcomes:**

- To understand the nature and management of merchant banking.
- Interpret the regulation and registration of merchant banking.
- Gain knowledge on code of conduct of managers in India.
- Critically evaluate the SEBI guidelines for merchant bankers.
- Understand the nature and types of financial services.
- Interpret what type of risk involved in financial services.

**Unit I:** Introduction to the Merchant Banking, Concept and Evolution of Merchant Banking, Services and its importance, Regulatory Framework, and Merchant Banking tools and process. **Lectures: 15**

**Unit II:** Financial Services - Hire Purchase, Leasing, Amalgamation, Merger and Acquisition, Lease agreement, Project Planning and Finance, Venture Capital, Credit Rating. **Lectures: 15**

**Unit III:** Factoring - concept, nature and scope of Factoring - Forms of Factoring, Forfeiting, Foreign Direct Investment. **Lectures: 10**

**Unit IV:** Securitization / Mortgages: Meaning, nature and scope of securitization, whole Loans - Mortgages -Graduated-payment. **Lectures: 10**

**Unit V:** Introduction of SEBI & RBI Guidelines for Merchant Bankers **Lectures: 10**

**Recommended Books**

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

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

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

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

**End Semester Examination (ESE):**

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

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

**IT FOR MANAGERS****Theory: 60 Lectures; Tutorial: 10 Lectures**

**Objective:** This course provides the knowledge about shopping mall and its various system of management. The administration of malls is also described for orientation with mall cultural system and resource management.

**Course Learning Outcomes:**

- To impart knowledge to use IT in business research
- To make students aware of using different methods of business research analysis
- To enable students to apply advanced excel in analysis of huge business data
- To develop practical skill in the applications of business software
- To understand the core concepts behind free software
- Gets proper awareness regarding data base management systems

**Unit I:****Lectures: 15**

**Information System for Business:** Data vs. Information, Definition of Information System, Need for Information Systems - Advantages & Disadvantages of Information Systems, Information System Levels, Types of Information Systems, Management Information System (MIS)

Electronic Data Interchange (EDI), Electronic Funds Transfer (EFT), E- Commerce and its types, M-Commerce Services & Applications.

**Emerging Trends in Computing** – Cloud Computing, Cloud Services, Internet of Things (IoT), Cyber Crime, Need for Security, Security Threats & Attacks. Security Mechanisms - Cryptography, Digital Signature, Firewall.

**Unit II: MS EXCEL****Lectures: 15**

Spreadsheet Concepts, MS Excel Interface, Creating, Workbook and Worksheet, Saving and Editing a Workbook, Inserting, Deleting Work Sheets, entering data in a cell, Using AutoFill and Flash Fill, Copying and Moving from selected cells, Find and Replace, Changing the size of rows and columns, Adding and deleting rows and columns, inserting page breaks, Applying themes, Handling operators in Formulae, Functions: Mathematical, Logical, Statistical, Text, Financial, Date and Time functions. Introduction to charts and graphs, creating charts in excel, modifying charts, Available chart types, Change the layout or style of a chart, select a predefined chart style, Change the layout and style of chart elements manually, save a chart as a chart template, Using Function Wizard, Formatting Cells (Different Cell Formats, changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, Merge and Wrap), Printing worksheets, applying Freeze Panes, Cell References- Relative and Absolute, Conditional Formatting, Pivot table, Data Analysis using What-If Analysis- Goal seek, Data Tables and Scenario Manager, Applying Filters.

**Unit III: MS ACCESS****Lectures: 15**

**MS ACCESS: Database Concepts-** Definition of Database, Advantages of Database, Database Management System (DBMS), Advantages of DBMS over traditional file systems, Characteristics of DBMS, Functions of DBMS

**Implementation using MS Access** – Features and Benefits of MS Access, MS Access Interface, MS Access Objects (Tables, Queries, Forms and Reports), Methods of Creating a Database Working with tables: Understanding Tables, Creating, Adding, editing, and deleting records, Modifying Table appearance (Resizing fields and rows, Hiding Fields), Table Formatting Options (Alternate Row Color, Modifying Gridlines), Creating Relationship between Tables. Data Types in MS Access, Entering and Editing Data, Data Sorting, Filtering and Displaying data, Importing and Exporting Data.

#### **Unit IV: MS POWERPOINT**

**Lectures: 15**

Concept and Uses of presentation package, PowerPoint interface, Creating, Opening and Saving Presentations, working in different views in Power point, working with Slides, Adding, duplicating, and deleting slides, changing slide layouts, Organizing Slides, Adding and Formatting Text, Formatting Paragraphs. Drawing and Working with Objects, Applying Themes and Backgrounds, inserting shapes, pictures and SmartArt, Handling Tables, working with Charts and Graphs, Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations, Applying Transitions and Animation, Hyperlinks and Action Buttons, slide show, Master Slides, creating photo album, rehearse timing and record narration, Inserting Videos and Audios, Link building with online and offline sources.

#### **Recommended Books**

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

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

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

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

**End Semester Examination (ESE):**

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

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

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

**Objectives:** This course provides the knowledge of financial portfolios and investment system with different types of securities. Risk factors on portfolios along with calculation of per year yield with long and short term proposition is to be analyzed for full practical exposures.

**Course Learning Outcomes:**

- Understanding the word Portfolio, its Meaning and Benefits. Discuss the process of Portfolio Management.
- Meaning of Rationale of Diversification in Investments and its Importance.
- Determining the Portfolio risk and return and measuring them on the basis of various techniques.
- Acquire the conceptual understanding of Strategic Assets Allowances and the methods.
- Mode of Portfolio selection through distinctive theories and models of portfolio management.
- Describing the Markowitz models (efficient market frontier) and Sharpe's Single Index and the Capital Asset Pricing Model.
- Performance evaluation through different ratios like Treynor ratio, Sharpe ratio, Jensen ratio & Style analysis.

**Unit I: Basic concept of Portfolio Management****Lectures: 10**

Basic concept, Portfolio objectives, Types of portfolio, Constraints in the portfolio, Statement of investment policy.

**Unit II: Portfolio Investment Process****Lectures: 10**

Basic Principles, Planning, Implementation, Portfolio monitoring

**Unit III: Portfolio Risk and Return****Lectures: 10**

Introduction to Portfolio and Security risk and returns

**Unit IV: Portfolio Theory****Lectures: 10**

Basic Assumptions, Efficient market frontiers, frontiers, Capital Asset Pricing Model—Introduction and Assumptions of CAPM, Multifactor Model. Bond Portfolio Management Strategies

**Unit V: Portfolio Performance Evaluation****Lectures: 20**

Measurement of Return, Risk adjusted measure of performance, Sharpe's Reward to Variability ratio, Treynor's Reward to Volatility ratio, Jansen's differential return measure, Application of other evaluation technique, Bond Portfolio performance measurement and evaluation.

**Recommended Books**

1. Fundamentals of Investment Management—V.K. Bhalla
2. Investment Management-Security Analysis and Portfolio Management-V. K. Bhalla
3. Investment Management—V. Gangadhar & G. Ramesh Babu

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



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

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

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

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

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

**STRATEGIC ANALYSIS****Theory: 60 Lectures; Tutorial: 10 Lectures****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

**Course Learning Outcomes:**

- Learn how to use forecasting in strategic decision making and planning.
- Learn how to identify strategic options based on the use of decision trees.
- Learn how to apply scenario planning in strategic decision-making and planning.
- Gain knowledge of key concepts related to strategy as management tools in organizations along with in-depth knowledge of the scientific basis, theories and methods of using strategy as a management tool related to growth and expansion
- Learn how to do qualified assessments of method and conduct internal analyses within the organization, both in terms of planning, implementation and evaluation of strategic processes

**Unit I:** 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. **Lectures: 08**

**Unit II:** The internal resources, capabilities and competences of an organization - The expectations of stakeholders and the influence of ethics and culture. **Lectures: 08**

**Unit III:** 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. **Lectures: 08**

**Project Management:** Nature of projects - Building a business case - Managing and leading Projects- Planning, monitoring and controlling projects - Concluding a project. **Lectures: 12**

**Unit IV:** 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. **Lectures: 12**

**Unit V:** Human Resource Strategy: leadership - Strategy and people: job design - Strategy and people: staff development. **Lectures: 12**

**Recommended Books**

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

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

**CORE COURSE – C14****(Credit: Theory: 05 + Tutorial: 01=06)****Marks: 25 (MSE: 1Hr) + 75 (ESE: 3Hrs)=100****Pass Marks (MSE + ESE)=40*****Instructions to Question Setter for  
Mid Semester Examination (MSE):***

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

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

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

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

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

**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.

**Course Learning Outcomes:**

- To explain and understand how the conceptual framework of the International Financial Reporting Standards influences how financial reports are produced.
- How financial reporting is used in decision-making processes, and its relative importance at macro level.
- To use acquired knowledge, both in terms of producing financial reports at company and group level using IFRS, and also to use the financial information in performing analyses of financial reports.
- To understand the concept of fair presentation and its importance for decision-making.
- To discuss and reflect on how IFRS influences financial reporting, and be able to give constructive feedback on own work and the work of others.

**Unit I: Final Accounts of Companies****Lectures: 12**

- a) Conceptual framework, preparation and presentation of financial statements, schedule VI, Interpretation and scrutiny of Balance sheet.
- b) Basic provisions of IFRS
- c) Treatment of profit prior to incorporation, preoperative and preliminary Expenses
- d) Preparation of final accounts under Company Law

**Unit II: Corporate restructuring.****Lectures: 15**

- a) Concept and accounting treatment as per AS (Accounting Standard)
- b) Method of Amalgamation accounting
  - The pooling of interest method
  - The purchase method
- c) Consideration
- d) Treatment of reserves, Goodwill and pre-acquisition and post-acquisition profit.
- e) Merger and Demerger, acquisition of Business
- f) Internal Reconstruction.

**Unit III: Consolidation of Accounts****Lectures: 13**

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

**Unit IV: Corporate Financial Reporting****Lectures: 10**

- a) Various requirements of Corporate reporting
- b) Value Added Statements- Economic Value Added Statement

**Unit V: Cash Flow Statement****Lectures: 10**

- a) Applicability of Cash Flow Statement as per AS-3 (Revised)

**b) Preparation of Cash Flow Statement**

- Direct Method
- Indirect Method

**Recommended 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 Bhalla

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

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

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

**End Semester Examination (ESE):**

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

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

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

**Objective:** 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.

**Course Learning Outcomes:**

- Paraphrase the classification and functions of Entrepreneurs.
- Describe the concepts of entrepreneurial development.
- Contrast an entrepreneurial project and its essential elements.
- Ascertain the role of an entrepreneurial Development Program.
- Determine the role of an entrepreneur in economic growth.
- Integrate the elements of success of entrepreneurial ventures

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

**Lectures: 24**

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

**Lectures: 06**

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

**Lectures: 08**

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

**Lectures: 12**

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

**Lectures: 10**

**Recommended Books:**

1. Burns, P.-Entrepreneurship and small business. New Jersey
2. Drucker, P. F-Innovation and entrepreneurship: Practice and principles, USA; Elsevier
3. Gersick, K.E., Davis, J.A., Hampton, M. M., & Lansberg, I.-Generation to generation: Life Cycle of the family business: Boston: Havard Business School Press
4. Hisrich, 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. Khandwalla, P.-Corporate creativity. New Delhi: Tata McGraw Hill
9. Mullins, J.-New business road test. New Delhi: PHI

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

**DISCIPLINE SPECIFIC ELECTIVE (DSE 4)****(Credit: Theory: 01 + Tutorials: 05=06)****Marks: 50 (Internal Evaluation)+50 (External Evaluation)=100 Pass Marks (Internal + External)=40****ON JOB TRAINING****Objectives:** To provide basic and hand on understanding of the industry.**On the Job Works for six to eight weeks at the Designated Organization recommended by the college****Guidelines to Examiners for End Semester Examination (ESE Pr):**

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

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

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

**PROJECT WORK**

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

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

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

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

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

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

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

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

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

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

**End of Syllabi-B. Com (International Accounts) Honors Programme**

**ANNEXURE-I**

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

**Semester wise distribution of 164 Credits**

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

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



**ANNEXURE-II****MARKS DISTRIBUTION FOR EXAMINATIONS AND FORMAT OF QUESTION PAPERS****Marks distribution of Theory Examinations of Mid Semester:**

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

**Marks distribution of Theory Examinations of End Semester**

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

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

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

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

**Marks distribution of Practical Examinations of End Semester**

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

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

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

**ANNEXURE-III****FORMAT OF QUESTION PAPER FOR MID SEM EXAMINATION OF  
SUBJECTS WITHOUT PRACTICAL****St. Xavier's College, Ranchi**

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

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

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

**F.M. = 25****Time = 1Hr.****General Instructions:**

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

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

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

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

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

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

**ANNEXURE-IV****FORMAT OF QUESTION PAPER FOR END SEM EXAMINATION OF  
SUBJECTS WITHOUT PRACTICAL****St. Xavier's College, Ranchi**

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

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

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

F.M. =75

P.M. =40 (Including Mid Sem)

Time=3Hrs.

**General Instructions:**

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

**Group A**

1. ....

[10x1=10]

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

2. ....

[5x1=5]

**Group B**

1. ....
2. ....
3. ....
4. ....
5. ....
6. ....

[15]  
[15]  
[15]  
[15]  
[15]  
[15]

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

## ANNEXURE-V

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



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

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

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

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

F.M. = 100

P.M. = 40

Time=3 Hrs.

**General Instructions:**

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

**Group A**

1. ....

[10x1=10]

a.

b.

c.

d.

e.

f.

g.

h.

i.

j.

2. ....

[5x1=5]

3. ....

[5x1=5]

**Group B**

1. ....

[20]

2. ....

[20]

3. ....

[20]

4. ....

[20]

5. ....

[20]

6. ....

[20]

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

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

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

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

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

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

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

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

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

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

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

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

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

**ANNEXURE-VIII****Semester wise paper along with their credit system:**

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

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

Calculation of SGPA & CGPA based on 10 Point Scale	Grade and Grade Point Table		
Credit Point = Gr. Pt. (GrP) x Cr	<b>Marks in %</b>	<b>Grade</b>	<b>Grade Point</b>
	91-100	O	10
	81-90	A+	9
	71-80	A	8
	61-70	B+	7
	51-60	B	6
	46-50	C	5
	40-45	P	4
	< 40	F	0
	Absent	X	0

**Semester Grade Point Average (SGPA)**

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

**Cumulative Grade Point Average (CGPA)**

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

## ANNEXURE-IX

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

**Sample Calculation for SGPA:**

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

**Sample Calculation for CGPA:**

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

**Thus, CGPA = (26x6.92+26x6.76+32x8.75+32x7.31+24x7.75+24x8.0)/164 = 7.6**



## ANNEXURE - X

**Suggestive Names of Question Setters & Evaluators**

<b><u>Course/ Code</u></b>	<b><u>Title of the Course</u></b>	<b><u>Names of the Question Setters</u></b>	<b><u>Names of the Answer Book Evaluators</u></b>
<b><u>Semester - I</u></b>			
<b>Core-1/ C101</b>	<b>Fundamentals of Accounting</b>	<ol style="list-style-type: none"> <li>1. Prof. Ashok Kumar, (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Ekta Arya, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Seema Maroo, (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Hussain Ahmed, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>Core-2/ C102</b>	<b>Cost Accounting</b>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Deep Wadwa (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Vivek Kumar Sharma (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Ekta Arya, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Seema Maroo (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>AECC-1/ AEC1</b>	<b>English Communication</b>	<ol style="list-style-type: none"> <li>1. Prof. Nidhi Arya, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof.(Dr.) Khyati Munjal (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Nikita Mukherjee (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Nidhi Arya, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>GE-1 A/ GE01A</b>	<b>International Financial Institution &amp; Treaty</b>	<ol style="list-style-type: none"> <li>1. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Fabian Tete, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi,</li> <li>2. Prof. Ajay Minocha, (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>GE-1 B/ GE01B</b>	<b>Basics of Banking &amp; Insurance</b>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. Shweta Bhatia (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. (Dr) Rakesh Kumar Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Khushboo Choudhuri (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b><u>Semester - II</u></b>			
<b>Core-3/ C203</b>	<b>Financial Management</b>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Deep Wadwa (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>Core-4/ C204</b>	<b>Business &amp; Corporate Law</b>	<ol style="list-style-type: none"> <li>1. Prof. Pooja Shukla, Asst. Professor, Amity University, Ranchi</li> <li>2. Prof. Siddhartha Raja Halder, Asst Professor, Amity University, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Minocha, (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. Vivek Kumar Sharma (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>AECC-2/ AEC02</b>	<b>Environmental Studies</b>	<ol style="list-style-type: none"> <li>1. Prof.(Dr.) Deependra K. Sinha, Asst. Professor, Dept. of Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Shalini Minz, Asst. Professor, Dept. of Environmental Studies, St. Xavier's College, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Pipas Kumar, Asst. professor, Dept. of Environmental Studies, SXC, Ranchi</li> <li>2. Prof. (Dr.) Deependra K. Sinha, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>GE-2 A/ GE02A</b>	<b>Strategic Management</b>	<ol style="list-style-type: none"> <li>1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Vivek Kumar Sharma, (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi,</li> </ol>

		2. Prof. Ajay Minocha, (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi	2. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi
<b>GE-2 B/ GE02B</b>	<b>Business Mathematics</b>	1. Prof (Dr) Deependra Kumar Sinha, Dept of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Hussain Ahmed, Asst. Professor, Dept of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi
<b>Semester - III</b>			
<b>Core-5/ C305</b>	<b>Management Accounting</b>	1. Prof. Ajay Deep Wadwa (VF), Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Ajay Minocha (VF) Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi
<b>Core-6/ C306</b>	<b>Direct Taxation</b>	1. Prof. Prachi Poddar (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi	1. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Seema Maroo (VF) Dept. of Commerce Vocational Studies, SXC, Ranchi
<b>Core-7/ C307</b>	<b>Financial Services</b>	1. Prof. Khushboo Choudhuri (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Vivek Kumar Sharma (VF), Dept of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ekta Arya, Asst Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi
<b>SEC-1/ SEC01</b>	<b>Research Methodology and Quantitative Finance</b>	1. Prof. (Dr.) Deependra K. Sinha, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi 2. Prof. (Dr.) Shakil A. Siddique, Asst. professor, Dept of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi 2. Prof. Siddhartha Raja Halder, Asst. Professor, Amity University, Ranchi
<b>GE-3 A/ GE03A</b>	<b>International Financial Management</b>	1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ekta Aya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof Ajay Minocha (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi
<b>GE-3 B/ GE03B</b>	<b>Financial Risk Management</b>	1. Prof. Khushboo Choudhuri (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Rakesh Kumar Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. (Dr) Subroto Ghosh (VF), Asst Professor, Loyola Training Center, Ranchi
<b>Semester - IV</b>			
<b>Core-8/ C408</b>	<b>Auditing</b>	1. Prof. (Dr.) Rakesh Kumar Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Shweta Bhatia (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi	1. Prof. Hussain Ahmed, Assistant Professor, Dept of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi
<b>Core-9/ C409</b>	<b>Indirect Taxation</b>	1. Prof. Prachi Poddar (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Vivek Kumar Sharma, (VF), Dept of Commerce Voc Studies,	1. Prof. Seema Maroo (VF), Dept of Commerce Vocational Studies, SXC, Ranchi 2. Prof. Vivek Kumar Sharma (VF), Dept of Commerce Vocational

		SXC, Ranchi	Studies, SXC, Ranchi
<b>Core-10/ C410</b>	<b>International Trade &amp; Commerce</b>	<ol style="list-style-type: none"> <li>1. Prof. Khushboo Choudhuri (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Subroto K. Ghosh (VF), Asst. Professor, Loyola Training Centre, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Vivek Kumar Sharma, (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>GE-4A/ GE04A</b>	<b>Ethics &amp; Corporate Governance</b>	<ol style="list-style-type: none"> <li>1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof.(Dr.) Rakesh Kumar Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Vivek Kumar Sharma, (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>GE-4B/ GE04B</b>	<b>Managerial Economics</b>	<ol style="list-style-type: none"> <li>1. Prof. (Dr.) Deependra K. Sinha, Asst Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Subroto Ghosh, (VF), Loyola Training Center, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. (Dr.) Rishita Guha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. (Dr) Neha Agarwal, (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>SEC 2/ SEC02</b>	<b>Computer Accounting - Tally</b>	<ol style="list-style-type: none"> <li>1. Prof. (Dr) Srinath Koley, Asst Professor, Dept. of Commerce, SXC, Ranchi</li> <li>2. Prof. Deeptesh Nawal (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Sanjay Prasad, Asst professor, Dept. of Commerce, SXC, Ranchi</li> <li>2. Prof. Pradeep Jaluka, Dept. of Commerce, SXC, Ranchi</li> </ol>
<b>Semester - V</b>			
<b>Core-11/ C511</b>	<b>Advance Financial Accounting</b>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Deep Wadwa (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Hussain Ahmed, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Ajay Minocha (VF), Dept of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>Core-12/ C512</b>	<b>Merchant Banking Operation</b>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. Nikita Mukherjee, (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Fabian Tete, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. (Dr.) Rishita Guha (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>DSE-1/ DSE01</b>	<b>IT for Managers</b>	<ol style="list-style-type: none"> <li>1. Prof. Kamaldeep, Asst. Professor, Dept. of Computer Science, SXC, Ranchi</li> <li>2. Prof. Ritesh Kumar, Asst. Professor, Dept. of Computer Science, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Siddhartha Raja Halder, Asst. Professor, Amity University, Ranchi</li> <li>2. Prof. Subroto Ghosh, Asst Professor, Loyola Training Center, Ranchi</li> </ol>
<b>DSE-2/ DSE02</b>	<b>Portfolio Management</b>	<ol style="list-style-type: none"> <li>1. Prof. Ekta Arya, Asst. Professor, Dept. of Commerce Vocational Studies, Ranchi</li> <li>2. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Siddhartha Raja Halder, Asst. Professor, Amity University, Ranchi</li> <li>2. Prof. Vivek Sharma (VF), Dept. of Commerce Vocational , SXC, Ranchi</li> </ol>
<b>Semester - VI</b>			
<b>Core-13/ C613</b>	<b>Strategic Analysis</b>	<ol style="list-style-type: none"> <li>1. Prof. Hussain Ahmed, Asst. Professor Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Ajay Minocha (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. (Dr.) Rakesh K. Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> </ol>

<b>Core-14/ C614</b>	<b>Financial Reporting</b>	<ol style="list-style-type: none"> <li>1. Prof. (Dr.) Rakesh Kumar Dixit, Asst. Professor, Dept. of Commerce Vocational Studies, SXC, Ranchi</li> <li>2. Prof. Shiddharth Raja Halder, Asst. Professor, Amity University, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Ajay Minocha, (VF), Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. Vivek Kumar Sharma (VF), Dept. of Commerce Vocational Studies, SXC, Ranchi</li> </ol>
<b>DSE-3/ DSE03</b>	<b>Entrepreneurship Development</b>	<ol style="list-style-type: none"> <li>1. Prof. Gautam Rudra, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. (Dr.) Deependra K. Sinha, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> </ol>	<ol style="list-style-type: none"> <li>1. Prof. Kaushik Dutta, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> <li>2. Prof. (Dr.) Shakil Anwar Siddique, Asst. Professor, Dept. of Commerce Vocational Studies, St. Xavier's College, Ranchi</li> </ol>
<b>DSE-4 / DSE04</b>	<b>On the Job Training programme</b>	<b>Internal Viva Voce</b>	<b>External Viva Voce</b>