AKS UNIVERSITY, SATNA
Faculty of Commerce & Financial Studies

Study and Evaluation Scheme
OF
Bachelor of Commerce
Corporate Accounting Practice
2018-2021
(Applicable w.e.f Academic Session 2018-21 till revised)

** The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.
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TOTAL CREDITS 21

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TOTAL CREDITS 25
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TOTAL CREDITS 20

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TOTAL CREDITS 20
B.Com (H) Corporate Accounting practice-I
39AC101: Financial Accounting

Duration: 3 hrs.  
Marks: 100

Objectives: To familiarize the students with the basic fundamentals of the accounting.

UNIT 1:

UNIT 2:

UNIT 3:
Subsidiary Books, Cash Books, Bank Reconciliation Statement, Bills of Exchange and Promissory Notes, Depreciation

UNIT 4:
Rectification of Errors, Final Accounts of Sole Proprietors (Non-Manufacturing Entities & Manufacturing Entities)

UNIT 5:
Fundamental of partnership, Introduction to Partnership Accounts, Treatment of Goodwill in Partnership Accounts

Suggested readings:
B.Com (H) CAP Corporate accounting practice-I
39EC102 Micro Economics

Duration: 3 hrs.  
Marks: 100

Objectives- To ensure basic understanding of economic systems

UNIT 1:
What is Economics About?, Definitions and Scope of Economics, Nature of Economic, Methods of Study, Central Economic Problems, Production Possibilities Curve, How Different Economies Solve their Central Economic Problems, Nature and Scope of Economics, Definition, nature and scope of economics; micro and macroeconomics; positive and normative economics; Working of economic systems with special reference to the capitalistic, socialist and the mixed economies.

UNIT 2:
Nature of Human Wants, Marginal Utility Analysis, Indifference Curve Analysis, Utility analysis, total utility and marginal utility, Law of diminishing marginal utility; Law of equi-marginal utility; Consumers’ equilibrium; Law of Demand

UNIT 3:
Elasticity of demand; Introduction, Determinants of Supply, Law of Supply Shifts in the Supply Curve – Increase or Decrease in Supply, Movements on the Supply Curve – Increase or Decrease in the quantity supplied, Elasticity of Supply, Supply Analysis, Law of supply, elasticity of supply, demand and supply equilibrium.

UNIT 4:

UNIT 5:
Meaning of Market, Market forms – characteristics, Types of Market Structures, Market Forms and Equilibrium of the Firm and Industry, Determination of Prices a General View in following, Perfect Competition, Monopoly, Imperfect Competition-Monopolistic Competition, Oligopoly, Changes in Demand and Supply, Simultaneous Changes in Demand and Supply

Suggested Readings:
1. N. Gregory mankiw, Principles of Micro Economics, Cengage Learning
B.Com (H) CAP Corporate Accounting Practice-I
39EC103 Business Ethics & Communication

Duration: 3 hrs.  Marks: 100

Objectives: To acquaint with the basic principle of business ethics & communication, and help students acquire competence in English to use the language.

UNIT-1
Genesis, significance and scope; organization perspectives, Ethical principles in business in Indian Perspective, Concept of the stakeholders’ organization, Challenges of business ethics and corporate leadership

UNIT-2
Business Communication, Meaning and significance, limitation of good communication; Principles & essential of business communication; Means of communication - oral, written, visual, audio-visual; essentials of a good business letter, Process of communication, Barrier to communication

UNIT-3
Business Correspondence, Personnel: drafting of interview letters, call letters and offer of appointment; provisional appointment, Orders; final orders of appointment. Purchase: requests for quotations, tenders, samples and drawings; test order; complaints and follow-up. Sales: drafting of sales letters, circular letters, preparation of sale notes with conditions of sale;

UNIT-4
Status Inquiries; reports to sales manager such as sales promotion matters. Accounts: correspondence with various agencies: customers - regarding dues, follow up letters; banks, Essentials of good English, Grammar and usage, Enriching vocabulary, words /multiple meaning ,single word for a group of word , choice of word, words frequently miss spell, punctuation , Prefix & Suffix,

UNIT-5
Parts of speech, Article, Synonyms & Antonyms, tenses, Idioms and phrases, foreign words & Phrases commonly used, Abbreviation, numerals, Pronunciation, Latin French & Roman words which are used in abbreviated form like E.g. RSVP etc.

Suggested Readings:
1. Bovee, and Thill, Business Communication Today, Pearson Education
4. Business Ethics and Corporate Governance, S S Khanka, S Chand Publications
B.Com (H) CAP Corporate Accounting Practice-I
39MS104 Quantitative Aptitude (Basic Math)

Duration: 3 hrs. Marks: 100

Objective: To give an exposure to the students of some of the important Quantitative Aptitude

UNIT 1
Ratio and Proportion, Indices,

UNIT 2
Logarithms, Equations, Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, Introduction, Simple Equation, Simultaneous Linear Equations in two unknowns, Method of Solution, Method of Solving Simultaneous Linear Equation with three variables
Problems Leading to Simultaneous Equations

UNIT 3
Application of Equations in Co-ordinate Geometry, Intersection of straight lines, Equation of a Straight Line, Graphical Solution to Linear Equations, Quadratic Equation, How to Construct a Quadratic Equation, Nature of the Roots, Problems on Quadratic Equation, Solution of Cubic Equation

UNIT 4
Inequalities, Linear Inequalities in one variable and the Solution space, Graphs of inequalities in two variables - common region, Sequence and Series – Arithmetic progressions Sequence, Series, Arithmetic Progression (A.P.)

UNIT 5
Geometric Progression (G.P.), Geometric Mean, Special series.

Suggested Readings:
1. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
B.Com (H) Cap Corporate Accounting Practice-I
39EC105 Mercantile Law

Duration: 3 hrs.  Marks: 100

Objectives: To give an exposure to the students of some of the important commercial laws, the knowledge of this is essential for an understanding of the legal implications of the general activities of a modern business organization.

UNIT-1
Law, Meaning of law, its significance and relevance to modern civilized society; sources of law, high court, supreme court, sources of Indian law.

UNIT-2
Law Relating to Contract – An Overview, Contract - meaning; essentials of a valid contract; nature of contract; performance of contract; termination and discharge of contract

UNIT-3
Law Relating to Sale of Goods – An Overview, Essentials of a contract of sale; sale distinguished from agreement to sell, bailment, contract for work and labor and hire-purchase; conditions and warranties; transfer of title by non-owners; doctrine of caveat emptor; performance of the contract of sale; unpaid seller - his rights against the goods and the buyer.

UNIT-4
Law Relating to Negotiable Instruments – An Overview Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable Instruments; parties to a negotiable instrument - duties, rights, liabilities and discharge; material alteration; Crossing of cheques; payment and collection of cheques and demand drafts; presumption of law as to negotiable instruments, Negotiation & assignment, Noting & Protest.

UNIT-5
Law Relating to Partnership – An Overview, Registration and Dissolution of a firm, General Nature of a Partnership

Suggested Readings:
B.Com (H) Corporate Accounting practice-II
39MS201 Business Statistics & quantitative techniques

Duration: 3 hrs.  Marks: 100

Objectives- To test the grasp of elementary concepts in Mathematics and Statistics and application of
the same as useful quantitative tools

UNIT 1
Introduction of statistics, Meaning, Origin, Definition, Limitation, Importance, Collection of data,
Classification of data ,Statistical Representation of Data, Diagrammatic representation of data,
Frequency distribution, Graphical representation of Frequency Distribution – Histogram,
Frequency Polygon, Ogive, Pie-chart

UNIT 2
Measures of Central Tendency ,Definition, Criteria for an ideal measure of Central Tendency,
Arithmetic Mean, Median, Partition Values, Mode, Ge ometric Mean and Harmonic Mean,
Dispersion and there Coefficient, Definition of Dispersion, Range, Mean Deviation, Standard
Deviation, Quartile Deviation, Coefficient of Variation, Coefficient of Quartile Deviation

UNIT 3
Index Numbers ,(a) Uses of Index Numbers,(b) Problems involved in construction of Index
Numbers,(c) Methods of construction of Index Numbers,(d) Shifting and Splicing of Index
Numbers,(e) Test of Adequacy, Time Series Analysis – basic application including Moving
Average, Moving Average Method, (b) Method of Least Squares

UNIT 4
Simple and Compound Interest Including Annuity – Applications ,Introduction, Why is Interest
Paid, Definition of Interest and some other Related Terms, Simple Interest and Compound
Interest, Effective Rate of Interest, Annuity, Future Value, Present Value ,Basic Concepts of Sets,
Permutations and Combinations Introduction.

UNIT 5
Probability, Introduction, Random Experiment, Classical Definition of Probability, Statistical
Definition of Probability, Operations on Events: Set Theoretic Approach to Probability,
Axiomatic or Modern Definition of Probability, Addition Theorems.

Suggested Readings:
1. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
B.Com (H) Corporate Accounting practice-II
39EC202 Macro Economics

Duration: 3 hrs.  
Marks: 100

Objectives- To test the grasp of elementary concepts in Macro Economics

UNIT 1
National Income in India, Understanding of Tax System in India, Basic Concepts in National Income and Output, Methods of Measuring National Income, Trends in India’s National Income Growth and Structure, Understanding of Tax System in India, Meaning of Direct and Indirect Taxes, Merits and Demerits of Direct and Indirect Taxes, Tax Structure in India

UNIT 2
Inflation, Meaning and Types of Inflation, Price Trends in India, Causes of Inflation in India, Measures to Check Inflation, Inflation & Deflation, Budget and Fiscal Deficits in India, Balance of Payments, Budget and Fiscal Deficits in India, Meaning of Budget and Fiscal Deficits, Trends in India’s Budget and Fiscal Deficits, Balance of Payments, Meaning of Balance of Payments and Balance of Trade, Foreign trade and India’s balance of payments, Trends in Balance of Payments of India

UNIT 3

UNIT 4

UNIT 5
Money, Meaning of Money, Functions of Money, Money Stock in India, Commercial Banks, Nationalization of Commercial Banks, The Reserve Bank of India (RBI), Indian Monetary Policy Liberalization, Privatization and Disinvestment, Globalization, Major economic reforms since 1991, Concept of WTO an overview.

Suggested Readings:
2. Business Environment: Vivek Mittal-
B.Com (H) Corporate Accounting practice-II
39MS203 Quantitative Aptitude II

Duration: 3 hrs.  Marks: 100

Objectives- To test the grasp of elementary concepts in Quantitative Aptitude

UNIT 1
Sets, Functions and Relations, Sets Venn Diagrams, Product Sets, Relations and Function, Domain & Range of a Function, Various Types of Function, Probability and

UNIT 2
Expected Value by Mathematical Expectation, Theoretical Distributions, Binomial, Poisson and Normal

UNIT 3
Sampling Theory, Basic Principles of sampling theory, Comparison between sample survey and complete enumeration, Errors in sample survey, some important terms associated with sampling, Types of sampling, Theory of Estimation, Determination of sample size. Limits and Continuity - Intuitive Approach, Introduction, Types of Functions, Concept of Limit, Useful Rules of Theorems on Limits, Some Important Limits, Continuity

UNIT 4
Basic concepts of Differential, Differential Calculus, Introduction, Derivative or Differential Coefficient, Some Standard Results (Formulas), Derivative of a Function of Function, Implicit Functions, Parametric Equation, Logarithmic Differentiation, Some More Examples, Basic Idea about Higher Order Differentiation, Geometric Interpretation of the Derivative Integral Calculus (excluding trigonometric functions), Integral Calculus Integration, Basic Formulas, Method of Substitution (change of variable), Integration by Parts, Method of Partial Fraction, Definite Integration, Important Properties

UNIT 5
Correlation, Introduction, Bivariate Data, Correlation Analysis, Measures of Correlation Regression, Regression Analysis, Properties of Regression Lines, Review of Correlation and Regression Analysis

Suggested Readings:
B.Com (H) Corporate Accounting practice-II
39AC204 Financial Accounting –II

Duration: 3 hrs.  Marks: 100

Objective: To familiarize the students with the basic fundamentals of the accounting

Unit 1

Admission of a New Partner
Introduction, Revaluation Account or Profit and Loss Adjustment Account, Reserves in the Balance Sheet, Computation of new profit sharing ratio, Hidden Goodwill.

Retirement of a Partner
Introduction, Calculation of Gaining Ratio, Revaluation of Assets and Liabilities on retirement of a Partner, Reserve, Final payment to a Retiring Partner, Paying a Partner’s loan in installment, Joint Life Policy, Separate Life Policy.

Death of Partner
Introduction, Special transactions in case of death: Joint Life Policy, Special transactions in case of death: Separate Life Policy, Special transactions in case of death: Payment of deceased Partner’s share.

UNIT 2

Introduction to Company Accounts

Issue, Forfeiture and Reissue of Shares
Introduction, Share Capital, Types of Shares, Issue of Shares for Cash, Journal Entries for issue of shares for cash, Subscription of Shares, Full Subscription, Under subscription, Oversubscription, Shares issued at Discount, Accounting Treatment, Shares issued at Premium, Accounting Treatment, Oversubscription and Pro-rata Allotment, Calls-in-arrears and Calls-in-advance, Interest on Calls-in-arrears and Calls-in-advance. Forfeiture of Shares, Forfeiture of Shares which were issued at par, Forfeiture of Shares which were issued at a discount, Forfeiture of Shares which were issued at a premium, Forfeiture of fully paid-up shares, Reissue of Forfeited Shares, Points for Consideration, Calculation of profit on re-issue of forfeited shares, Issue of Shares for Consideration other than Cash.

UNIT 3

Issue of Debentures

Redemption of Preference Shares
Introduction, Purpose of issuing Redeemable Preference Shares, Provisions of the Companies Act (Section 80), Redemption of Irredeemable Preference Shares (Section 80-A), Methods of Redemption of fully paid-up shares, Redemption of Preference Shares by Fresh Issue of Shares, Redemption of Preference Shares by Capitalization of Undistributed Profits. Redemption of Preference Shares by combination of fresh issue, and Capitalization of Undistributed Profits, Sale of Investments to provide sufficient funds for Redemption, Redemption of Partly Called-Up Preference Shares, Redemption of Fully Called but Partly Paid-Up Preference Shares, When Calls in Arrears is received by the Company, In case of Forfeited Shares, Redemption of preference shares.
UNIT 4
Sale of Goods on Approval or Return Basis
Introduction, Accounting Records, When the business sends goods casually on sales or return, When the business sends goods frequently on sale or return basis, When the business sends goods numerously on sale or return.

Consignment

Unit 5
Joint Ventures
Meaning of Joint Venture, Features of Joint Venture, Distinction of Joint Venture with Partnership, Methods of maintaining Joint Venture Accounts, When separate set of books are maintained, When no separate set of books are maintained.

SUGGESTED READINGS:
6. Ashok Sehgal & Advanced Accounting (Financial Accounting); Taxmann’s, New Delhi. Deepak Sehgal
B.Com (H) Corporate Accounting practice-II
39EC205 Corporate & Contract Law

Duration: 3 hrs.
Marks: 100

Objectives- To understand the basic concepts of company law with brief explanation.

UNIT 1
Introductory of company, Definition of company, Distinguish other association of persons, Characteristics of company, Lifting of corporate veil, Kinds of company. Promotion & incorporation of a company, function of a promoter, legal position a promoter, Memorandum & Articles of association, distinction between Memorandum & Articles of association, Constructive notice of Memorandum & Articles, Doctrine of indoor management. How Does Company function.

UNIT 2
Meaning of director, Definition of Director, who can be a Director, Who cannot be a Director, only individual can be a Director, Number of Director. Appointment and removal of Director, Managerial Personal, Membership, Shareholder, Secretary, Managing Director and Manager, Meaning of meeting, kinds of meeting i.e., AGM, Statutory meeting, EGM, Class Meeting, Board Meeting, Board Meeting, Debenture holder Meeting, Contributories meeting, Notices of Meeting.

UNIT 3
MCA, E-Governance of company
Nature of Contracts

UNIT 4
Consideration, what is Consideration? Legal Requirements regarding Consideration Suit by a Third Party on an Agreement, Validity of an Agreement without Consideration Other Essential Elements of a Valid Contract, Capacity to Contract, Free Consent Elements Vitiating Free Consent

UNIT 5
Performance of Contract, by who Contract may be performed?, Distinction between Succession and Assignment, Effect of Refusal to Accept Offer of Performance Effect of a Refusal of Party to Perform Promise, Liability of Joint Promissory Rights of Joint Promises, Time and Place for Performance of the Promise, Breach of contract and contingent contract, Quasi contract.

Suggested Readings:
Objective: To acquire expert knowledge of practical and procedural aspects relating to Direct Tax Laws.

UNIT 1: Income tax basics
- Taxation of Individuals including Non-Residents,
- Basics and Definitions - Income Tax Act, 1961 Background,
- Concept and Mechanism of Income Tax Definitions,
- Concept of Income, Previous Year, Assessment Year,
- Distinction between Capital and Revenue Receipts and Expenditure,
- Residential Status

UNIT-2: salary
- Income from Salaries

UNIT-3: house property
- Income from House Property,

UNIT-4: profit and gain from business and profession
- Income from Profit and Gains of Business or Profession

UNIT-5: Capital gain and other source
- Income from Capital Gains, Income from other sources

Suggested reading:
1. Income tax Law & Practices, H.C. Mehrotra, Sahitya Bhawan Publication,
2. Taxation, K.L. Singhana, Taxmen publication
3. Taxation, Girish & Ahuja, Bharat's Pulication
B.Com (H) Corporate Accounting practice-III
39CA302 Cost Accounting

Duration: 3 hrs.
Marks: 100

Objective- To acquire knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making

UNIT 1
Introduction to Cost Accounting, Cost Accounting: Evolution, Meaning, Objectives and Scope, Concepts of Costs, Classifications and Elements of Cost, Cost Centre and Cost Unit, Methods and Techniques of Costing, Cost Accounting Standards, Installation of a Costing System, Practical Difficulties in Installing a Costing System, Role of Cost Accountant in Decision Making, Relationship of Cost Accounting, Financial Accounting,

UNIT 2
Material Cost, Materials Control - Concept and Techniques, Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification, Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives, Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC Analysis; Stock Verification and Perpetual Inventory

UNIT 3

UNIT 4
Unit costing Batch Costing, Preparation of Cost Sheet Meaning, Importance, Characteristics, Elements and Steps involved, Traditional Costing, Uses and Limitations, Costing Systems-II, Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT 5

Suggested reading:
B.Com (H) Corporate Accounting practice-III
39EC303 Business law& Labor law

Duration: 3 hrs. Marks: 100
Objective- To acquire knowledge and understanding of the concepts Business law& Labor law

UNIT 1: The negotiable instruments act
Introduction, meaning of negotiable instruments, characteristics of negotiable instrument Definitions.

UNIT 2: The payment of bonus act
Introduction, applicability of the act, act not to apply to certain classes of employees (section 32), Application of the act to establishments in certain cases (section 20), definition

UNIT 3: The employees’ provident funds and miscellaneous Provisions act & gratuity act
Introduction, definition (section 2), employees’ provident fund scheme (section 5), Employees’ pension scheme (section 6a), employees’ deposit-linked insurance scheme, other provisions, an introduction, aims and objects of the act, extent & applicability, important definitions.

UNIT 4: The Indian contract act, 1872
Background, consideration, other essential elements of a contract, performance of contract, breach of contract, contingent and special contracts, contract of indemnity and guarantee

UNIT 5: Bailment, pledge and agency
what is bailment, bailor’s duties and rights, duties and rights of a bailee, rights and duties of finder of goods, general lien and particular lien, pledge, pledge by mercantile agents, distinction between bailment and pledge agency, modes of creation of agency, extent of agent’s authority, duties and obligations of an agent.

Suggested reading:
B.Com (H) Corporate Accounting practice-III
39FM304 Financial Management

Duration: 3 hrs.  Marks: 100

Objective- To acquire knowledge and understanding of the concepts Financial Management

UNIT 1

UNIT 2

UNIT 3
Cash flow and funds flow analysis, Introduction, Utility of Cash Flow Analysis, Funds Flow Analysis, Meaning of Fund

UNIT 4
Cost of capital & Financing decision, Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings, Cost of Depreciation, Weighted Average Cost of Capital (WACC), Calculation of WACC, Marginal Cost of Capital, Conclusion, Capital structure decisions, Meaning of Capital Structure

UNIT 5

Suggested Books:
B.Com (H) Corporate Accounting practice-III
39EC305 Company law

Duration: 3 hrs.  Marks: 100

Objective: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

UNIT-1

UNIT-2
Contracts & Conversion, Financial Structure Concept of Capital and Financing of Companies - Sources of Capital; Classes and Types of Shares; Equity Shares with Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Private Placement; preference shares and other forms of securities Alteration of Share Capital - Reduction of Capital; Buy-Back of Shares. Prospectus– Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Information Memorandum; Contents, Registration; Misrepresentations and Penalties , Debt Capital.

UNIT-3
Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members, Register of Members, Investments, Loans & Deposits

UNIT-4
Registers, Forms and Returns, Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication, Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities, Procedure and Penalties for Delayed Filing, Annual Return - Nature and Significance; Contents; and Certification by Practicing Company Secretary, Inspection and Investigation, Power of the Registrar of Company, Investigation into Affairs of the Company

UNIT-5
Limited Liability Partnerships, Striking names of company

Suggested Books:
1. Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Datta : Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
Objective: To acquire knowledge and develop understanding of the regulatory framework of Advanced Accounting.

UNIT 1: ACCOUNTING STANDARDS
Introduction to Accounting Standards, Standards Setting Process, Overview of Accounting Standards, Status of Accounting Standards, Applicability of Accounting Standards Criteria for classification of non-corporate entities as decided by the Institute of Chartered Accountants.

UNIT 2: FINANCIAL STATEMENTS OF COMPANIES

UNIT 3: INSURANCE CLAIMS FOR LOSS OF STOCK AND LOSS OF PROFIT

UNIT 4: FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ORGANISATIONS

UNIT 5
Average Due Date, Introduction, Due Date, Calculation of due date after Taking into consideration days of grace, Calculation of Due date of Bill or Note Payable Few Months after, Date or sight, Calculation of Due date when the maturity day is a holiday, Types of Problems, Account Current, Introduction, Preparation of Account Current, accounting for bonus issue, Introduction, Definition, Issue of Bonus Shares, Conditions for Bonus Issue, Restriction on bonus issue, Journal Entries, internal reconstruction, Meaning of Reconstruction, Difference between Internal and External Reconstruction, Methods of Internal Reconstruction, Alteration of Share Capital, Variation of Shareholders Rights, Reduction of Share Capital, Compromise/Arrangements, Surrender of Shares.
B.Com (H) Corporate Accounting practice-IV  
39TA401 Tax Planning & Allied Taxation Law

Duration: 3 hrs.  
Marks: 100

Objectives: To develop the basic understanding of the students about the concepts, techniques and processes relating to Tax planning, management & International Trade & Tax and treaties including World Trade Organization,

UNIT-1  
Minimum Alternate Tax, Marginal relief, Tax Provisions Relating to Companies

UNIT-2  
Provisions concerning Procedure for Filing Returns, Signatures, E Filing, Assessment, Reassessment, Collection and Recovery of Tax; Refunds, Appeals and Revisions; Penalties Imposable, Offences and Prosecution

UNIT-3  
Tax Planning & Tax Management Concept of Tax planning, Tax planning with reference to setting Up a New Business Location Nature of Business; Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers Employees' Remuneration; Voluntary Retirement; Tax Planning with reference to Financial Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital

UNIT-4  

UNIT-5  
Basic Concepts of International Taxation, Residency Issues; Source of Income; Tax Havens; Withholding Tax, Unilateral Relief and Double Taxation Avoidance Agreements Controlled Foreign Corporation, Advance Rulings and Tax Planning, Authority for Advance Rulings. Transfer Pricing, Concepts, Meaning of International Transactions Computation of Arm's Length Price & Methods, Documentation and Procedural Aspects

Suggested Books:  
1. Income tax Law & Tax planning, H.C. Mehrotra Sahitya Bhawan Publication,  
2. Taxation, K.L. Singhania, Taxmen publication  
3. Taxation, Girish & Ahuja, Bharat’s Publication
B.Com (H) Corporate Accounting practice-IV  
39TA402 Sales, Service & vat tax

Duration: 3 hrs.  
Marks: 100

Objectives- To develop the basic understanding of the students about the concepts, relating to Sales, service & Vat

UNIT-1

An Overview of Service Tax: Background, Negative List Approach, Taxable Services, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Collection and Payment of Service Tax

UNIT-2

An Overview of Value Added Tax: Legislative Background, Concept of VAT, Declared Goods, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Payment of VAT

UNIT-3

Central Sales Tax, Tax on Inter-State Trade and Exports.

UNIT-4

Registration, Preparation and Filing of E-Returns, Rates of Tax. Assessment and Refunds

UNIT-5

Introduction of GST, Features, Advantages, Disadvantages, Importance

Suggested Readings:

B.Com (H) Corporate Accounting practices-IV
39AC403 Advance Cost Accounting

Duration: 3 hrs.
Marks: 100

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making.

UNIT1: Service Operating Costing.
Service Costing: Features and Applications, and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control

UNIT 2: Standard Costing


UNIT-4: Cost Audit

UNIT-5: Marginal Costing

Suggested reading:
4. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
B.Com (H) Corporate Accounting practice-IV
39FM404 Financial Management-II

Duration: 3 hrs.  
Marks: 100

Objective: To acquire knowledge and understanding of the concepts of Financial Management.

UNIT 1
Introduction, financial needs and sources of finance of a business, financial needs of a business sources of finance of a business, financial sources of a business can also be classified as follows by using different basis, long term sources of finance types of financing-ii other sources of financing, seed capital assistance, internal cash accruals, unsecured loans, and deferred payment guarantee

UNIT 2
Investment decisions, capital budgeting definition, purpose of capital budgeting capital budgeting process investment decisions-ii, net present value technique (npv), desirability factor/profitability index/present value index method (pi)

UNIT 3
Management of working capital, meaning, concept and policies of working capital, introduction , importance of adequate working capital management of working capital-mismanagement of inventory management of receivables,management of payables (creditors) financing of working capital

UNIT 4
Treasury and cash management, treasury management: meaning functions of treasury department, cash budget for short period, cash budget for long period

UNIT 5
Capital structure decisions meaning of capital structure ,designing capital structure , key concepts for designing optimal structure , leverages , coverage ratio cash flow analysis optimal capital structure ebit-eps analysis cost of capital, capital structure and market price of share , capital structure theories net income approach (ni) , net operating income approach (noi) modigliani-miller approach (mm) , traditional approach

Suggested Readings
B.Com (H) Corporate Accounting practices-IV
39AC405 Advance Accounting

Duration: 3 hrs.  
Marks: 100  
Objective: To acquire knowledge and understanding of the concepts of advance Accounting.

UNIT 1: ACCOUNTING IN COMPUTERISED ENVIRONMENT  

UNIT 2: HIRE PURCHASE AND INSTALMENT SALE TRANSACTIONS  
Introduction, Meaning , Act 1972 Important Definitions, Cash Price, Hire Purchase Charges, Net Hire Purchase Price Net Cash Price, Important Provisions Right of the hirer to purchase with rebate Termination of the agreement, Rights of the owner on termination, Calculation of interest when both the cash price and the rate of interest are given, calculation of interest when the cash price given but the rate of interest are not given, calculation of cash price calculation of amount of installment use of annuity value to find cash price, Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method. Repossession, Complete Repossession, Partial Repossession Installment Payment System, Difference of Hire Purchase Agreement and Installment Payment Agreement

UNIT-3 INVESTMENT ACCOUNTS AND SELF BALANCING LEDGERS  

UNIT-4: PROFIT OR LOSS PRE AND POST INCORPORATION & ISSUES IN PARTNERSHIP  
Introduction, Methods of Computing Profit or Loss Prior to Incorporation, Basis of Apportionment, Pre-incorporation Profits and losses, Debtors and Creditors Suspense Accounts Meaning, Partner’s Capital, Current Account, Valuation of Goodwill, Treatment of Admission, Retirement, Death With Practical Problem.

UNIT 5: AMALGAMATION  
Meaning of Amalgamation, Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations, Journal Entries to Close the Books of Vendor Company, Entries in the Books of Purchasing Company

Suggested reading:  
2. R.L. Gupta & : Company Accounts; Sultan Chand & Sons,23, Daryaganj, New DelhiM. Radhaswamy 110 002.  
UNIT 1: BASIC CONCEPTS OF INDIRECT TAXES
Introduction Background, Direct and Indirect Taxes, Features of indirect taxes, Constitutional provisions Principal indirect taxes, Administration of indirect taxes

UNIT 2: CENTRAL EXCISE DUTY
What is excise duty? Constitutional provisions, Types of excise duties, Sources of central excise law, Levy of duty, Goods and excisable goods, Manufacture, Manufacturer

UNIT 3: OTHER PROVISION RELATING TO CENTRAL EXCISE DUTY
Collection of duty, Classification of excisable goods, Valuation of excisable goods, Small scale industry (SSI) exemption, General procedures

UNIT 4: CUSTOMS DUTY
What is customs duty, Constitutional provisions, Sources of customs law, Levy of customs duty? Customs duty not livable in certain cases

UNIT 5: OTHER PROVISION RELATING TO CUSTOM DUTY
Exemption from customs duty, Classification of imported/export goods, Valuation of imported and export goods, Date for determining the rate of duty and tariff valuation of imported goods, Date for determining the rate of duty and tariff valuation of export goods, Types of customs duties, Import and export procedures
B.Com (H) Corporate Accounting practice-V
39AC501 Auditing I

Duration: 3 hrs.
Marks: 100

Objective: To acquire knowledge and understanding the concepts of Auditing.

UNIT 1: Introduction to Auditing and Basic Concept in Auditing
Definition of Auditing, Objectives of Auditing, Scope of an audit, Qualities of an Auditor, Basic principles governing an audit, Independent audit, Relationship of auditing with other disciplines, Types of Error, Audit Evidence, Analytical Procedure, Audit Materiality, Written representation, External Confirmation, Disclosure of Accounting Policies, Accounting Assumption.

UNIT 2: Standard on Auditing and Guidance Note
Standard on auditing SA-200 (Revised), SA-220 (Revised), SA-240 (Revised), SA-250 (Revised), SA-260 (Revised), SA-265, SA-299, SA-402(Revised), SA-450, SA-501(Revised), SA-510(Revised), SA-550(Revised), SA-560 (Revised), SA-570 (Revised) SA-600, SA-620(Revised)

UNIT 3: Preparation for an Audit
Auditor’s Engagement, Audit Process, Audit Technique, Sample Engagement letter, Audit Planning, Advantages and limitation of audit program, Efficient Audit, Audit working Papers, Audit Documentation, Audit Sampling, and Surprise Checks.

UNIT 4: Internal Control

UNIT 5: E.D.P. Audit
Internal control in E.D.P. audit, Types of EDP account system, Audit Trail in EDP environment, Approaches to EDP auditing, Computer Assisted audit technique(CAAT)- Types, Advantages, Audit in a computer information System.

Suggested Readings:
2. CA Pankaj Garg, Taxmann Publication, Mumbai
3. Dinkar Pagare, Sultan chand & Sons, New Delhi
4. G.sekar & B.Saravana Prasath, Padhua Publications, Bangalore
UNIT 1: FRAMEWORK FOR PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS & AS

UNIT 2: ADVANCED ISSUES IN PARTNERSHIP ACCOUNTS:
Dissolution of Partnership Firms Introduction, Circumstances Leading to Dissolution of Partnership, Consequences of Dissolution before expiry of a fixed term, Closing of Partnership Books on Dissolution, Consequences of Insolvency of a Partner, Loss arising from Insolvency of a Partner, Piecemeal Payments, Conversion and Sale of Partnership Firms: Amalgamation of Partnership firms, closing the books of old firm, Opening the books of the new firm, Conversion of Partnership Firm into a Company, Apportionment of shares amongst the partners

UNIT 3:
Underwriting of Shares and Debentures: Introduction, Underwriting Commission, Provisions in the Companies Act Affecting Underwriting, Underwriting Contract, Determination of Liability in respect of a Normal Underwriting Contract, Determination of Liability where whole of the issue has been underwritten by one person, Determination of Liability where only part of the issue has been underwritten, Firm Underwriting, When the issue is fully underwritten [with Firm Underwriting] Redemption of Debentures: Introduction, Redemption of Debentures, Debenture Redemption Reserve, Liability of the Company to create Debenture Redemption Reserve, Balance in Debenture Redemption Reserve, Investment of Debenture Redemption Reserve Amount, Methods of Redemption of Debentures, By payment in Lump sum, By payment in Installments, Purchase of Debentures in Open Market

UNIT 4:
ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES Introduction, Meaning, Definition, Debtor’s method, Stock & Debtors method Final Accounts method, foreign branches, Practical Problems

UNIT 5:
B.Com (H) Corporate Accounting practice-V
39MT503 Strategic management – I

Duration: 3 hrs.  Marks: 100
Objective: To acquire knowledge and understanding the concepts of Strategic management.

UNIT 1
BUSINESS ENVIRONMENT (MICRO), Introduction, Business, Objectives of a Business
Environmental Influences on Business, Problems in understanding the environmental influences
BUSINESS ENVIRONMENT (MACRO), Elements of Macro Environment, Demographic Environment
Economic Environment, Political-Legal Environment

UNIT 2
BUSINESS POLICY AND STRATEGIC MANAGEMENT, Introduction Business Policy as a Discipline,
Meaning and Nature of Management What is a Strategy, Corporate Strategy, Nature, scope and
concerns of corporate strategy, What does corporate strategy ensure?, The Dynamics of
Competitive Strategy, Strategic Management, Framework Importance of Strategic
Management, Strategic Decision Making, Strategic Management Model Vision, Mission and
Objectives, the Vision, Mission, Objectives and Goals, Strategic Levels in Organizations

UNIT 3
STRATEGIC ANALYSIS, Introduction, Situational Analysis, Strategic Analysis

UNIT 4
STRATEGIC PLANNING, Introduction, Planning, the Stages of Corporate Strategy Formulation-
Implementation Process

UNIT 5
FORMULATION OF FUNCTIONAL STRATEGY Introduction, Marketing Strategy Formulation,
Delivering value to Customer, The Marketing Process
Objective- To provide expert knowledge and understanding of securities laws and the regulatory framework concerning capital markets in India.

UNIT-1 OVERVIEW OF CAPITAL MARKET AND ITS INSTRUMENTS

UNIT-2 RATING, SECURITIES MARKET INTERMEDIARIES & MARKET INFRASTRUCTURE INSTITUTIONS
Grading of Instruments, Rating agencies in India Primary market and secondary market intermediaries Role and Functions, Stock Exchange: Function, significance, operation, trading mechanism, Settlement of Securities, Stock Market Indices, Risk Management, Surveillance Mechanism at Stock Exchanges, Straight through Processing Demutualization, SME exchange

UNIT-3 DEBT MARKET AND MONEY MARKET

UNIT-4 MUTUAL FUND, VENTURE CAPITAL AND COLLECTIVE INVESTMENT SCHEME

UNIT-5 RESOURCE MOBILIZATION IN INTERNATIONAL CAPITAL MARKET, IDR
Listing of Securities Issued outside India, Foreign Currency Convertible Bonds, Global Depository Receipts, American Depository Receipts, External Commercial Borrowings, procedure for Issue of Various Instruments, Indian Depository Receipts: Procedure for Making Issue of IDRs, Conditions for Issue of IDRs, Listing of IDRs.

Suggested reading:
B.Com (H) Corporate Accounting practice-V
39CA505 Information Technology-I

Duration: 3 hrs.  
Marks: 100

**Objective**- To provide expert knowledge and understanding of securities laws and the stock exchange regulation and mechanism regulatory framework concerning in India.

**UNIT-1: Information Technology Law**
Information Technology Act - Definitions, Important terms under Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority Digital Signature Certificate. Cyber Regulation Appellate Tribunal, Offences and Penalties

**UNIT-2: Information Systems**

**UNIT-3: Computer Hardware and Computer Software**

**UNIT-4: Internet and Other Technologies**

**UNIT-5: Management Information Systems and Systems Audit**

**Suggested reading:**
1. Fundamentals of Computer: P.K.Sinha
2. Fundamentals of Computer, E. Balagurusamy ,Tata Mcgraw Hills Publication
Objective- To provide expert knowledge and understanding of Advance Auditing

UNIT-1: Vouching

UNIT-2: Verification of Assets and Liabilities
Capital and Revenue Expenditure, Depreciation, Verification of Assets, Verification of Specific Assets, Current Assets, Trade Receivables, Bank Balances, Cash in hand, Miscellaneous Expenditure, Verification of Liabilities, Contingent Liabilities, Events Occurring after the balance sheet date, Prior period and Extraordinary Items.

UNIT-3: The Company Audit-I
Eligibility, Qualifications and Disqualifications of an auditor, Appointment of auditor, Rotation of Auditor, Provision relating to Audit Committee, Auditor’s Remuneration, Removal of Auditors, Ceiling on number of Audits, Powers/Rights of Auditors, Duties of Auditors, Audit Report, Disclosure in Auditor Report, Joint Audit, Audit of Branch office, Cost Audit, Punishment for non-compliance.

UNIT-4: The Company Audit-II
General Consideration In a company audit, specific provision as regards Accounts in the Companies Act, 2013, Special requirements in company Audit, Audit of Share Capital, Option on Share Capital, Shares Transfer Audit, Verification of Issue of Bonus Share, Audit of Debentures, Audit of Dividends.

UNIT-5: Special Audits
Government Audit, Audit of Local Bodies, Audit of Non-Government Organizations (NGO’s), Miscellaneous Audits

Suggested Readings:
2. CA Pankaj Garg, Taxmann Publication, Mumbai
3. Dinkar Pagare, Sultan chand & Sons, New Delhi
4. G.sekar & B.Saravana Prasath, Padhuka Publications, Bangalore
B.Com (H) Corporate Accounting practice-VI
39AC602 Advanced Accounting-IV

Duration: 3 hrs.  
Marks: 100

Objective- To provide expert knowledge and understanding of Advanced Auditing

UNIT 1
FINANCIAL STATEMENTS OF BANKING COMPANIES – Some relevant provisions of the Banking Regulations Act, Meaning of banking, Types of Banks, Service provided by schedule commercial bank, Banking Company Business, Function of commercial banks, Non performing Assets, Calculation of Non Performing Assets Theory of tier I and Tier II Capital, Practical Problem on Tier I and Tier II Capital, Bill Discounting Practical Problem on Bill Discounting

Unit 2
Reserve fund and Cash Reserve, Investment Evaluation, Acceptance and Endorsement, Cash Reserve Ratio, Statutory liquidity Ratio, Bills for Collaction, Final Accounts of Banking Company, Practical Problem on Banking Company,

UNIT 3
COMPANY ACCOUNTS: ESOP: Employees Stock Option Plan, Important terms to be remembered, Practical problems

UNIT 4
Amalgamation and Reconstruction, Amalgamation, Motive of amalgamation, Types of amalgamation, in the nature of purchase, in the nature of merger, Calculation of purchase consideration, Accounting for amalgamation, Practical Problems

UNIT 5
DEPARTMENTAL ACCOUNTS, Introduction, Advantages of Departmental Accounting, Allocation of common expenditure, Types of department, Computation of gross profit ratio, Content ratio given, Net profit Ratio, Computation of manager commission, Memorandum accounts

Suggested Readings:
B.Com (H) Corporate Accounting practice-VI
39MT603 Strategic management – II

Objective- To provide expert knowledge and understanding of Advanced Auditing

UNIT 1
Internal control system, Introduction, meaning, features, types, difference between internal check & internal audit

UNIT 2

UNIT 3
REACHING STRATEGIC EDGE- II, What’s new about Six Sigma, Six Sigma as a System of Management, Six Themes of Six Sigma, Contemporary Strategic Issues, Strategies for Internet Economy, Strategic Management in Non-Profit and Government Organization

UNIT 4
Strategy Implementation and control, Organizational structure, Establishing strategic business units; Establishing profit centers by business, pr Systems Audit o Systems Audit d Systems Audit act or service, market segment or customer; Leadership and behavioral challenges.

UNIT 5
Strategic alliances & collaboration, features, types, importance, merits & demerits

Suggested reading:
1. ICSI guide on strategic management
2. Journal & study material, ICSI, New Delhi
Duration: 3 hrs. Marks: 100

Objective- To provide expert knowledge and understanding of Natural Environment & Sustainability

UNIT-1: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES


UNIT-2: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow -Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity – Values and uses of biodiversity -

UNIT-3: ENVIRONMENTAL POLLUTION AND MANAGEMENT

Environmental Pollution - Causes - Effects and control measures of Air Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies

UNIT-4: SOCIAL ISSUES - HUMAN POPULATION


UNIT-5

Genesis, meaning, nature, objectives, significance and scope of corporate sustainability. Sustainability reporting - frameworks and guidance; trends and drivers; business benefits of corporate sustainability reporting; leadership programmes and stakeholder engagement; corporate sustainability management systems. Legal framework; conventions and treaties on environmental, health and safety and social security issues.Principle of Absolute Liability - Case studies. Contemporary development.

Suggested Reading

1. Reliance Concise Concept on Governance, business ethics & sustainability by S.K.Aggrawal, Abha aggrawal

2. Pooja Law Publishing Co. by Abhishek Mittal, S.K Panab lawpoint publication
Objective: To understand the general as well as specific concepts relating to information system and e-governance

UNIT-1
Information systems and IT fundamentals- Importance of IT, Concept of computing, Overview of IS layers, Computing technologies and hardware, cloud computing and mobile computing, overview of latest devices and technologies example, iPod, touchpad, Smartphone, notebook etc.

UNIT-2
Telecommunication and network – Fundamentals of telecommunication components of telecommunication, Data networks, types of architecture, LAN, WAN. Overview of computing architectures- centralized decentralized, mainframe etc. network fundamentals-components, standards and protocols, VPN Encryption. Information facilitation, Internet workingmerce-commerce-commerce

UNIT-3

UNIT-4
Business information systems – Information and its role, ERP, Core banking system, CRM, SCM, HRMS, Relationship between organizations, business reporting, specialized systems, artificial intelligence.

UNIT-5
Business process automation through application software- Business application, information processing, Key types of application controls, Grid computing, Cloud delivery model.

Suggested reading:
1. Fundamentals of Computer: P.K.Sinha
2. Fundamentals of Computer, E. Balagurusamy, Tata Mcgraw Hills Publication