Malad Kandivli Education Society's

NAGINDAS KHANDWALA COLLEGE
OF COMMERCE, ARTS & MANAGEMENT STUDIES
AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE

(Re-accredited (3rd cycle) by NAAC with 'A' Grade)
ISO 9001 : 2015 Certified
Educational Excellence Award By Indus Foundation, U.S.A.
IMC Ramkrishna Bajaj National Quality Commendation Certificate

Autonomous (2016-17)

Providing Syllabus copy of the courses highlighting the focus on employability/ entrepreneurship/ skill development along with their course outcomes.

Sr. No.	Courses	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	Bachelor of Commerce (B.COM)	✓	✓	✓	✓	✓	5
2	Bachelor of Arts (B.A)	✓	✓	✓	✓	✓	5
3	Bachelor in Management Studies- (BMS)	✓	✓	✓	✓	✓	5
4	Bachelor of Commerce (Accounts and Finance)- BAF	✓	✓	✓	✓	✓	5
5	Bachelor of Commerce (Banking and Insurance)-BBI	✓	✓	✓	✓	✓	5
6	Bachelor of Commerce (Financial Markets)- BFM	✓	✓	✓	✓	✓	5
7	Bachelor of Science - Information Technology (B.Sc IT)	✓	✓	✓	✓	✓	5
8	Bachelor of Science- Computer Science(B.Sc CS)	✓	✓	✓	✓	✓	5
9	Bachelor of Arts- Multimedia and Mass Communication (B.A.MMC)	✓	✓	✓	✓	✓	5
10	Bachelor of Management Studies- Sports Management (BMS-SM)	X	X	✓	✓	✓	3
11	B. Com. Honours in Actuarial Studies	X	X	X	✓	✓	2
12	B.A. Honours in Apparel Design and Construction	X	X	X	✓	✓	2
13	B. Com. Honours in International Accounting	X	X	X	✓	✓	2
14	Bachelor of Management Studies- E commerce operations	X	X	X	X	✓	1
15	B.Sc. (Honours) in Integrative Nutrition & Dietetics	X	X	X	X	✓	1
16	BBA in Tourism and Travel Management	X	X	X	X	✓	1
17	B.Sc. in Interior Design	X	X	X	X	✓	1
18	Master Of Commerce-(M.COM)-Accountancy	✓	✓	✓	✓	✓	5
19	Master Of Commerce-(M.COM)-Management						
20	Master of Arts (Economics)	✓	✓	✓	✓	✓	5
21	Master of Arts (Geography)	✓	✓	✓	✓	✓	5
22	Master of Arts (Psychology)	X	X	X	✓	✓	2
23	Master of Science (Information Technology) (M.Sc IT)	✓	✓	✓	✓	✓	5
24	Master's Degree - Sports Management (MSM)	X	X	✓	✓	✓	3
25	Master of Science (Geo-informatics) (M.Sc GeoInformatics)	X	X	X	X	✓	1
							84

Prof. (Dr.) Moushumi Datta
I/c. Principal

Nagindas Khandwala College (Autonomous)
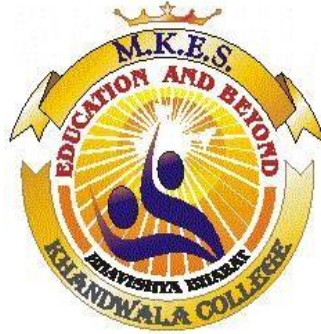
MKES's Nagindas Khandwala College (Autonomous),
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)
Mumbai-400 064

Programme Code: UHCIA

Bachelor of Commerce (Honours) Programme in

International Accounting

Three Year Integrated Programme -

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

To be implemented from Academic Year- 2019-2020
Progressively

Syllabus of Courses of Bachelor of Commerce (Honours)

Programme in

International Accounting

at Semester I
(with effect from the Academic Year 2019-2020)

1. FINANCIAL ACCOUNTING

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Context and purpose of Financial Reporting	10
Module 2	Accounting systems and Double entry book-keeping	10
Module 3	Recording of Transactions and Events	25
Module 4	Trial Balance and Reconciliations	10
Module 5	Preparation of Basic Financial Statements - Standalone and Consolidated	25
Module 6	Analysis of Financial Statements	10
	Total	90

Objective:

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

Outcome:

On successful completion, the candidates should be able to explain the purpose of financial reporting, demonstrate use of double-entry book-keeping, record transactions and events, prepare Trial Balance and basic financial statements.

Detailed Syllabus:

Module	Topics
1	**Context and purpose of Financial Reporting**
1.1	The scope and purpose of financial statements for external reporting **(Employability)**
1.2	Users' and stakeholders' needs
1.3	The main elements of financial reports
1.4	The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) **(Employability)**
1.5	Duties and responsibilities of those charged with governance.
1.6	The qualitative characteristics of financial information
2	**Accounting systems and Double entry book-keeping**
2.1	Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information **(Employability)**
2.2	Ledger accounts, books of prime entry, and journals
3	**Recording of Transactions and Events**
3.1	Sales and purchases
3.2	Cash
3.3	Inventory
3.4	Tangible non-current assets
3.5	Depreciation
3.6	Intangible non-current assets and amortization
3.7	Accruals and prepayments
3.8	Receivables and payables
3.9	Provisions and contingencies
3.11	Capital structure and finance costs
4	**Trial Balance and Reconciliations**
4.1	Trial balance
4.2	Correction of errors
4.3	Control accounts and reconciliations
4.4	Bank reconciliations

4.5	Suspense accounts

5	**Preparation of Basic Financial Statements - Standalone and Consolidated**	
5.1	Statements of financial position	
5.2	Statements of profit or loss and other comprehensive income	
5.3	Disclosure notes	
5.4	Events after the reporting period	
5.5	Statements of cash flows	
5.6	Incomplete records	
5.7	Subsidiaries	
5.8	Associates	
6	**Analysis of Financial Statements**	
6.1	Importance and purpose of analysis of financial statements **(Employability)**	
6.2	Ratios	
6.3	Analysis of financial statements	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**

2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term Exam

Questions to be set: 03

Duration: 30 minutes

All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Semester End Examinations– 75 Marks

Duration: 2 ½ Hrs.

Questions to beset 5

All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question – **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Dr Peter Atrill & Eddie McLaney, Financial Accounting for Decision Makers, Pearson
- CA G. Sekar & CA B. Saravana Prasath, Padhuka's Students' Guide on Financial Reporting,Wolter Kluwer
- Pauline Weetman, Financial Accounting: An Introduction, Pearson
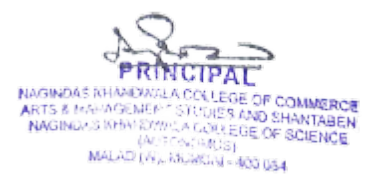
Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting

at Semester I
(with effect from the Academic Year 2019-2020)

2. ACCOUNTANT IN BUSINESS

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module1	The Business Organization, its Stakeholders	10
Module2	Personal Effectiveness and Communication in Business	10
Module3	Business and the External Environment	10
Module4	Governance and Professional Ethics in Business	10
Module5	Controls and Compliance	10
Module6	Managing Individuals and Teams	10
	Total	60

Objective:

To develop knowledge and understanding of the various stakeholders of the business and into external environment and to develop communication skills as well as ability to work in teams

Outcome:

On successful completion, the candidates should be able to explain the types of shareholders, apply professional ethics and governance, understand the external environment and its challenges to the business as well as improve communication and personal development

Detailed Syllabus:

Module	Topics
1	**The Business Organization, its Stakeholders**
1.1	The business organization
1.2	Business organization and structure
1.3	Organizational culture in business
1.4	Information technology and information systems in business **(Employability)**
1.5	Stakeholders in business organizations
2	**Personal Effectiveness and Communication in Business**
2.1	Learning and training at work
2.2	Review and appraisal of individual performance
2.3	Personal effectiveness at work
2.4	Communicating in business
3	**Budgeting Business and the External Environment**
3.1	External analysis – political and legal factors
3.2	External analysis – economic factors
3.3	External analysis – social, environmental and technological factors
3.4	Competitive factors
4	**Governance and Professional Ethics in Business**
4.1	Professional ethics in accounting and business
4.2	Governance and social responsibility in business
4.3	Law and regulation governing accounting **(Employability)**
4.4	Accounting and finance functions within business **(Employability)**
4.5	Financial systems and procedures **(Employability)**
4.6	The relationship between accounting and other business functions
5	**Controls and Compliance**
5.1	Audit and financial control
5.2	Fraud, fraudulent behavior, and their prevention in business
5.3	Leadership, management and supervision
6	**Managing Individuals and Teams**
6.1	Recruitment and selection of employees
6.2	Individual, group and team behavior
6.3	Motivating individuals and groups

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05Marks**

Questions to be set: 01
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Q. No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question – **Compute** OR Full Length Practical Question – **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question – **Solve** OR Full Length Practical Question – **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question – **Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of 5) - **Application & Analysis**	15 Marks

Suggested Readings:
- Peter Scott (2015), Accountant in Business, Oxford
- Alan Sangster (2018),Frank Wood's Business Accounting Volume 2, Pearson
- Mark Smith, Accounting: Step by Step Guide to Accounting Principles & Basic Accounting for Small business
- ACCA study material by Kaplan, Wiley and BPP Learning Media

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting

at Semester I
(with effect from the Academic Year 2019-2020)

3. ACCOUNTING WITH TALLY

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module1	Fundamentals of Accounting, Maintaining Chart of Accounts in Tally.ERP	10
Module2	Maintaining Stock Keeping Units (SKU)	07
Module3	Recording Day-to-Day Transactions in Tally.ERP 9	10
Module4	Accounts Receivable and Payable Management, MIS Reports	05
Module5	Goods and Services Tax (GST)	18
Module6	Recording Vouchers with TDS (Tax Deducted at Source)	10
	Total	**60**

Objective:

This course seeks to enhance the skills needed for computerized accounting system and to enable students to develop simple accounting applications.

Outcome: Learner will be able to work on accounting software Tally efficiently with respect to daily business transactions and GST.

Detailed Syllabus:

Module	Topics	No. of Lectures
1	**1.1 Fundamentals of Accounting** (Employability)	01
	• Introduction • Accounting Terms • Accounting Assumptions, Concepts and Principles • Double Entry System of Accounting • Types of Accounts • The Golden Rules of Accounting • Trial Balance • Cash Book / Bank Book • Financial Statements • Trading and Profit & Loss Account • Balance Sheet • Types of Assets and Liabilities included in a Balance Sheet • Key Takeaways	
	1.2 Maintaining Chart of Accounts in Tally ERP (Employability)	09
	• Introduction • Getting started with Tally.ERP 9 • Mouse/Keyboard Conventions • Company Creation • Shut a Company Select a Company • Alter Company Details • Company Features and Configurations • F11: Company Features • F12: Configuration ϖ Chart of Accounts • Ledger • Group • Ledger Creation • Single Ledger Creation • Multi Ledger Creation • Altering and Displaying Ledgers • Group Creation ϖ Single Group Creation • Multiple Group Creation • Displaying Groups and Ledgers • Displaying Groups • Display of Ledgers • Deletion of Groups and Ledgers • Key Takeaways	
2	Maintaining Stock Keeping Units (SKU)	07

		• Introduction • Inventory Masters in Tally.ERP 9 • Creating Inventory Masters • Creation of Stock Group • Creation of Units of Measure • Creation of Stock Item • Creation of Godown • Defining of Stock Opening Balance in Tally.ERP 9 • Stock Category • Reports • Key Takeaways	
3	**Recording Day-to-Day Transactions in Tally ERP (Employability)**	**10**
	• Introduction • Business Transactions • Source Document for Voucher • Recording Transactions in Tally.ERP 9 • Accounting Vouchers • Receipt Voucher (F6) • Contra Voucher (F4) • Payment Voucher (F5) • Purchase Voucher (F9) • Sales Voucher (F8) • Debit Note Voucher (Ctrl+F9) • Credit Note (Ctrl+F8)	
4	**4.1 Accounts Receivable and Payable Management**	02
	• Introduction • Accounts Payables and Receivables • Maintaining Bill-wise Details • Activation of Maintain Bill-wise Details Feature • New Reference • Against Reference • Advance • On Account • Key Takeaways	
	4.2 MIS Reports	03

	• Introduction • Advantages of Management Information Systems • Trial Balance ϖ Balance Sheet • Profit and Loss Account • Cash Flow Statement • Ratio Analysis • Books and Reports • Day Book • Receipts and Payments • Purchase Register • Sales Register • Journal Register		
5	**Goods and Services Tax (GST)** (Employability)		**18**
	• Introduction • Activate GST in Tally.ERP 9 • Enabling GST and Defining Tax Details • Set up GST rates (Company Level, Ledger Level, Group Level, Stock Item Level) • Update Masters • Update party GSTIN/UIN • Creation of GST Duty ledgers • Accounting of GST Transactions • Intrastate Inward Supply (Purchase) • Intrastate Outward Supply (Sale) ϖ Interstate Inward Supply (Purchase)		
6	**Recording Vouchers with TDS (Tax Deducted at Source)**		
	• Introduction ϖ Basic Concepts of TDS • TDS in Tally.ERP 9 • Activation of TDS Feature in Tally.ERP 9 • TDS Statutory Masters ϖ Configuring TDS at Group Level • Configuring TDS at Ledger Level • Booking of Expenses in Journal Voucher • TDS Report ϖ Key Takeaways		

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

II) Continuous Internal Evaluation (CIE) **– 25 Marks**

Class test – 20 marks

Active class participation – 5 marks

III) Semester End Examination (SEE)

Maximum Marks: 75

Questions to beSet:01

Duration:2.5 Hrs.

This will be a Practical Examination.

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting

at Semester I
(with effect from the Academic Year 2019-2020)

4 (a) MICRO ECONOMICS

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Demand and Consumer Behaviour	15
Module 2	Production and Cost	10
Module 3	Perfect Competition	05
Module 4	Monopoly	05
Module 5	Imperfect Competition	05
	Total	45

Objective:

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Outcome: Learner will be clear with basic conceptual knowledge about micro economics.

Detailed Syllabus:

Module	Modules / Units
1	**Demand and Consumer Behaviour** (Employability) Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory
2	**Production and Cost** (Employability) Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope
3	**Perfect Competition** Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.
4	**Monopoly** Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.
5	**Imperfect Competition** Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

I) Continuous Internal Evaluation (CIE) **– 25 Marks**
Class test – 20 marks
Active class participation – 5 marks

II) Semester End Examination(SEE)
Maximum Marks: 75
Questions to be Set:05
Duration:2.5 Hrs.
All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15Marks
Q-1	Full Length Practical Question	15Marks
Q-2	Full Length Practical Question OR	15Marks
Q-2	Full Length Practical Question	15Marks
Q-3	Full Length Practical Question OR	15Marks
Q-3	Full Length Practical Question	15Marks
Q-4	Full Length Practical Question OR	15Marks
Q-4	Full Length Practical Question	15Marks
Q-5	Objective Questions* (*Multiple choice/True or False/Match the columns/fill in the blanks) OR	15Marks
Q-5	Theory questions* (*Short notes/short questions)	15Marks

Note:
Full length question of 15 marks may be divided into two sub questions of 08 and 07marks.

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in

International Accounting

at Semester I
(with effect from the Academic Year 2019-2020)

4 (b). BUSINESS MATHEMATICS

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Matrices and Determinants	12
Module 2	Differential Calculus	12
Module 3	Applications of differentiation	09
Module 4	Basic Mathematics of Finance	12
	Total	45

Objective:

The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Outcome:

Learner will get knowledge of applying mathematical tool in business situations.

Detailed Syllabus:

Module	Modules / Units
1	**Matrices and Determinants** a) Definition of a matrix, Types of matrices, Algebra of matrices, Transpose of a matrix. b) Calculation of values of determinants up to third order, Adjoint of a matrix, Finding Inverse of a matrix through adjoint method. c) Solution of simultaneous linear equations: Cramer's Rule, Gauss Elimination Method (Triangular Form Reduction Method) – Having unique solution and involving not more than three variables. Applications of matrices to solution of simple business and economic problem
2	**Differential Calculus** a. Mathematical functions and their types – linear, quadratic, polynomial, exponential, logarithmic, explicit, implicit and composite functions b. Concepts of limit and continuity of a function – Simple problems c. Concepts and rules of differentiation – Simple standard forms. Second order derivatives.
3	**Applications of differentiation (Employability)** Elasticity of demand and supply; maxima and minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.
4	**Basic Mathematics of Finance** a) Simple and compound rates of interest – nominal, effective and continuous –their interrelationships; compounding and discounting of a sum using different types of rates. b) Different types of annuities – Ordinary, Due – Present Value, Future Value c) EMI using Reducing Balance Method and amortisation of loans.

Overall assessment includes two components having 3 credits.

   1.**Internal Assessment: 25 marks**

        20 Marks Class Test for 2 units and 5 marks for active participation

2. **Semester End Examination: 75 marks**

      At the end of each semester, there will be a Semester End Examination of 75 marks;

       2 ½ hours duration and question paper pattern as shown below:

   Attempt *any five* questions out of *eight* questions. (6 marks each)
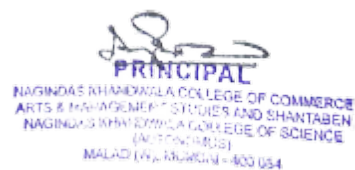
   Attempt *any three* questions out of *five* questions. (7 marks each)

   Attempt *any three* questions out of *five* questions. (8 marks each)

Suggested Readings:

   1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences* Wiley and Sons
   2. Budnick P. *Applied Mathematics*. McGraw hill Publishing Co.
   3. N.D. Vohra, *Business Mathematics & Statistics*, McGraw Hill Education (India) Pvt Ltd
   4. J.K. Thukral*, Mathematics for Business studies*, Mayur Publications
   5. J.K Singh, *Business Mathematics*, Himalaya Publishing House
   6. J.K Sharma, *Business Statistics*, Pearson Education.
   7. S.C Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
   8. S.P Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand & sons, New Delhi.
   9. Richard Levin and David S. Rubin, *Statistics for Management*, prentice Hall of India, New Delhi.
   10.M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outline Series, McGraw Hill Publishing Co
   11. David M. Levin, Mark L. Berenson, Timothy C. Krehbiel, P.K. Viswanathan *Business Statistics: a First Course,* Pearson Education.
   12. J.K. Sharma, *Business Mathematics:* Theory and Applications. Ane's Student Edition

   Note: Latest edition of text books may be used.

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting at Semester I
(with effect from the Academic Year 2019-2020)

5. ENVIRONMENTAL STUDIES

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Components of Environment	08
Module 2	Energy , Resource Conservation and Pollution	09
Module 3	Climate Change and health management	09
Module 4	Environmental Management	09
Module 5	Practical Exercises	10
	Total	45

Objective:

The subject aims at creating awareness among the students about the environment with respect to its processes, damages and effects of human intervention. It also aims at explaining the ways in which the environment can be managed so that it can be saved from the wrath of human beings.

Learning Outcome:

2.   The students will be undertaking practical work like making an environmental diary, visits to sanctuaries and tree counting. This will enable the students to learn the environmental conditions in reality and the ways to manage them.

3.   The students will realize the problems around them and their contribution towards increasing or decreasing them. The subject will therefore make the students environmentally conscious.

Detailed Syllabus:

Sr. No.	Modules / Units
1	**Components of Environment** a. Definition, nature and scope of environmental science b. Components of environment: atmosphere, biosphere, lithosphere, hydrosphere c. Man-environment relationship and concept of carrying capacity d. Biogeochemical cycle: carbon, nitrogen, phosphorus, water, energy flow
2	**Energy , Resource Conservation and Pollution** a. Energy: Definition, sources - Renewable and non-renewable, Sun as a source of energy b. Energy use pattern and future needs, Energy conservation policies c. Resources: Definition and types, conservation of resources with examples **(Employability)** d. Pollution- definition, types, effects and management, plastic pollution **(Employability)**
3	**Climate Change and health management** **(Employability)** a. Climate Change: Meaning, impacts, examples b. Associated health risks and solutions, examples c. Climate Change and ecological imbalance, effects d. Policies related to climate change, health management in India.
4	**Environmental Management** a. Concept of sustainable development and it's application b. Meaning and process of Environmental impact assessment c. ISO: standards related to environmental management: ISO 14000 and ISO 14001 **(Employability)** d. Waste management- Meaning, problems and case studies of Indian metro cities: Mumbai, Pune, Bangalore, Delhi, Chennai **(Employability)**

5	**Practical Exercises:** (8 hours)
	- Project work - Environmental Diary: Based on observation - Field survey report: Visits to NGOs, Sanctuaries/National Parks, eco-tourism <mark>Tree counting and mapping mentally</mark> **(Employability)**

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

I) Continuous Internal Evaluation (CIE) **– 25 Marks**
Class test – 20 marks
Active class participation – 5 marks

II) Semester End Examination(SEE)
Maximum Marks: 75
Questions to be Set: 05
Duration:2.5 Hrs.
All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15Marks
Q-1	Full Length Practical Question	15Marks
Q-2	Full Length Practical Question OR	15Marks
Q-2	Full Length Practical Question	15Marks
Q-3	Full Length Practical Question OR	15Marks
Q-3	Full Length Practical Question	15Marks
Q-4	Full Length Practical Question OR	15Marks
Q-4	Full Length Practical Question	15Marks
Q-5	Objective Questions* (*Multiple choice/True or False/Match the columns/fill in the blanks) OR	15Marks
Q-5	Theory questions* (*Short notes/short questions)	15Marks

Note:
Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Reference Books:

- Singh, Y.K. (2006): Environmental Science, New Age International, New Delhi.
- Kumar, A. (2008): A Textbook of Environmental Science, APH Publishing Corporation, New Delhi.
- Chauhan, B. S. (2008): University Science Press, New Delhi.
- Folio, W. (2016): Climate change and health: Improving resilience and reducing risks, Springer, Portugal.
- Levy, B. (2015): Climate change and public health, Oxford University Press, London.
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Syllabus of Courses of Bachelor of Commerce (Honours)
Programme in
International Accounting

at Semester II
(with effect from the Academic Year 2019-2020)

1. MANAGEMENT ACCOUNTING

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Nature, Source and Purpose of Management information	12
Module 2	Performance Measurement	17
Module 3	Budget Preparation and Types	16
Module 4	Control, Reporting and other aspects of Budgets	10
Module 5	Standard Costing	15
Module 6	Cost Accounting Techniques	20
	Total	90

Objective:

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

Outcome:

On successful completion, the candidates should be able to explain management information and sources, apply cost accounting techniques, carry out variance analysis, prepare budgets and effectively monitor business performance.

Detailed Syllabus:

Module	Topics
1	**Nature, Source and Purpose of Management information**
1.1	Accounting for management
1.2	Sources of data
1.3	Cost classification
1.4	Presenting information
2	**Performance Measurement** (Employability)
2.1	Performance measurement – overview
2.2	Performance measurement – application
2.3	Cost reductions and value enhancement
2.4	Monitoring performance and reporting
2.5	Nature and purpose of budgeting
2.6	Statistical techniques
3	**Budget Preparation and Types** (Employability)
3.1	Budget preparation
3.2	Flexible budgets
3.3	Capital budgeting and discounted cash flow
4	**Control, Reporting and other aspects of Budgets**
4.1	Budgetary control and reporting (Employability)
4.2	Behavioral aspects of budgeting
5	**Standard Costing**
5.1	Standard costing system
5.2	Variance calculations and analysis
5.3	Reconciliation of budgeted and actual profit
6	**Cost Accounting Techniques** (Employability)
6.1	Accounting for material, labour and overheads
6.2	Absorption and marginal costing
6.3	Cost accounting methods
6.4	Alternative cost accounting principles

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities
05Marks

Question Paper Pattern: Mid Term Exam

Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.

Questions to beset 5

All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Jawaharlal, Cost Accounting, McGraw-Hill Inc,US **ISBN-13:** 978-0074516973
- Jawahar Lal and Seema Srivastava (2004), Financial Accounting: Principles and Practices, S. Chand
- Will Seal, Ray H. Garrison, Management Accounting, McGraw Hill

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting

at Semester II
(with effect from the Academic Year 2019-2020)

2.PERFORMANCE MANGEMENT

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Performance Measurement and Control	20
Module 2	Budgetary Systems and Controls	10
Module 3	Variance Analysis	15
Module 4	Cost and Management Accounting Techniques	20
Module 5	Cost Analysis	10
Module 6	Pricing Decisions	15
	Total	90

Objective:

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.

Outcome:

On successful completion, the candidates should be able to explain and apply cost accounting techniques, appropriately apply decision-making techniques, make use of appropriate budgeting techniques and methods of planning and control and identify and discuss various performance management measures from both a financial and non-financial viewpoint

Detailed Syllabus:

Module	Topics
1	**Performance Measurement and Control**
1.1	Performance management information systems **(Employability)**
1.2	Sources of management information
1.3	Management reports
1.4	Performance analysis in private sector organisations
1.5	Divisional performance and transfer pricing
1.6	Performance analysis in not-for-profit organisations and the public sector
1.7	External considerations and behavioural aspects
2	**Budgetary Systems and Controls (Employability)**
2.1	Budgetary systems and types of budget
2.2	Quantitative analysis in budgeting
2.3	Standard costing
3	**Variance Analysis**
3.1	Material mix and yield variances
3.2	Sales mix and quantity variances
3.3	Planning and operational variances
3.4	Performance analysis
4	**Cost and Management Accounting Techniques (Employability)**
4.1	Activity-based costing
4.2	Target costing
4.3	Life-cycle costing
4.4	Throughput accounting
4.5	Environmental accounting
5	**Cost Analysis**
5.1	Relevant cost analysis
5.2	Cost volume analysis
5.3	Limiting factors
6	**Pricing Decisions**
6.1	Pricing decisions
6.2	Make-or-buy and other short-term decisions
6.3	Dealing with risk and uncertainty in decision- making

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.

Questions to beset 5

All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Reference Books:

- ACCA study material by Kaplan, Wiley and BPP Learning Media

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3.COURSE ON SOFT SKILLS

Modules at a Glance

Sr. No.	Topics	No. of lectures
1.	Basics	10
2.	Presentation skills	10
3.	Interpersonal communication	10
4.	Interview skills	05
5.	Personality Development	10
	Total	45

Objectives:

The focus of the course is to develop a wide variety of soft skills starting from communication, to working in different environments, developing emotional sensitivity, learning creative and critical decision making, developing awareness of how to work with and negotiate with people and to resolve stress and conflict in ourselves and others.

Outcome:

Learner will master the soft skills required in various business situations.

Detailed Syllabus:

Sr. No.	Modules/Units
1.	**Basics** Understanding the communicative environment What to listen for and why When to speak and how Starting and sustaining a conversation
2.	**Presentation skills** (Employability) What to present and how Multimedia presentation: Understanding the basics Speaking in groups
3.	**Interpersonal communication** (Employability) Building Relationships Understanding Group Dynamics Groups, Conflicts and their Resolution Social Network, Media and Extending Our Identities
4.	**Interview skills** (Employability)
5.	**Personality development** (Employability) Grooming Positive approach Corporate etiquettes

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

II) Continuous Internal Evaluation (CIE) **– 25 Marks**

Class test – 20 marks

Active class participation – 5 marks

III) Semester End Examination (SEE)

  This will be a practical examination

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4. (a) MACRO ECONOMICS

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Overview of Macroeconomics	10
Module 2	Theories of Income and Employment	15
Module 3	Supply and Demand for Money	10
Module 4	Inflation	10
	Total	45

Objective:

The course aims at providing the student with knowledge of basic concepts of macroeconomics. The modern tools of macroeconomics analysis will be discuss.

Outcome:

Learner will understand the concept of macroeconomics.

Detailed Syllabus:

Sr. No.	Modules / Units
1	**Overview of Macroeconomics** (Employability) Meaning, Scope and Significance of Macroeconomics; Circular Flow of Income- Closed and Open Economy Models; Trade Cycles- Meaning and Phases; National Income – Various Concepts and Methods of Measurement ; National Income and Welfare; Green Concept of NI
2	**Theories of Income and Employment** Classical Theory- Say's Law of Markets; Keynesian Theory- Aggregate Demand Function and Aggregate Supply Function – Effective Demand- Full Employment and Underemployment Equilibrium; Investment Multiplier- Consumption Function- - Investment Function- Marginal Efficiency of Capital and Rate of Interest – Acceleration Principle
3	**Supply and Demand for Money** (Employability) Money Supply - Constituents and Determinants ; Factors influencing Velocity of Circulation of Money Demand for Money- Cash Transactions and Cash- Balance Approaches, Keynesian Liquidity Preference Approach, Friedman's Approach
4	**Inflation** (Employability) Definition- Various Conceps- Core Inflation, Headline Inflation, WPI, CPI, Causes- Demand-Pull and Cost-Push Inflation; Effects of Inflation; Monetary and Fiscal Measures to control Inflation; Inflationary Gap; Inflation and Unemployment Tradeoff- Phillips Curve; Concept of Stagflation

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

I) Continuous Internal Evaluation (CIE) **– 25 Marks**

Class test – 20 marks

Active class participation – 5 marks

II) Semester End Examination (SEE)
Maximum Marks: 75
QuestionstobeSet:05
Duration:2.5 Hrs.
All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15Marks
Q-1	Full Length Practical Question	15Marks
Q-2	Full Length Practical Question OR	15Marks
Q-2	Full Length Practical Question	15Marks
Q-3	Full Length Practical Question OR	15Marks
Q-3	Full Length Practical Question	15Marks
Q-4	Full Length Practical Question OR	15Marks
Q-4	Full Length Practical Question	15Marks
Q-5	Objective Questions* (*Multiple choice/True or False/Match the columns/fill in the blanks) OR	15Marks
Q-5	Theory questions* (*Short notes/short questions)	15Marks

Note:
Full length question of 15 marks may be divided into two sub questions of 08and07marks.

References:
1.Mankiw, Gregory N: Macroeconomics, 5th edition (2002) New York, New Worth Publishers
2.Dornbush, Rudiger, Fisher Stanley and Startz Richards Macroeconomics, 9th edition 2004 Tata Mcgraw Hill, New Delhi
D'Souza Errol: Macroeconomics Pearson 2008
3.Dwivedi, D. N. (2001)Macro economics Theory and Policy Tata Mcgraw Hill, New Delhi
4.Ahuja H.L,: Modern Economics- S. Chand Company Ltd. New Delhi
Vaish M C (2010) Macroeconomic Theory 14th edition Vikas Publishing House (P) Ltd.
Shapiro E (1996): Macroeconomic Analysis, Galgotia Publication New Delhi

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4. (b) BUSINESS STATISTICS
Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Uni-variate Analysis	10
Module 2	Bi- Variate Analysis	10
Module 3	Time-based Data: Index Numbers and Time-Series Analysis	10
Module 4	a) Elementary Probability Theory b) Probability Distribution	15
	Total	45

Objective:

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Outcome:

Learner will be able to apply statistical tools in various decision-making process.

Detailed Syllabus:

Sr. No.	Modules / Units
1	**Uni-variate Analysis** **Measures of Central Tendency:** Includes arithmetic Mean, Geometric Mean and Harmonic Mean: properties and applications, mode and median. Partition values – Quartiles, Deciles and Percentiles. **Measures of variation:** absolute and relative. Range, Quartile Deviation and Mean Deviation; Variance and Standard Deviation: calculation and properties.
2	**Bi- Variate Analysis** Simple Linear Correlation Analysis: Meaning and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients
3	**Time-based Data: Index Numbers and Time-Series Analysis** Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – Simple and Weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of Time Series; additive and multiplicative models; Trend Analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.
4	**a) Elementary Probability Theory:** Types of events: Complimentary, mutually exclusive, exhaustive, equally likely, independent. Algebra of events, addition theorem, multiplication theorem, conditional probability – simple problems **b) Probability Distribution:** 1. Discrete Probability distribution: Binomial, Poison (Properties and Applications only; no derivations are expected) 2. Continuous Probability Distribution: Normal Distribution (Properties and Applications only; no derivations are expected)

Overall assessment includes two components having 3 credits.

 1. Internal Assessment: 25 marks

20 Marks Class Test for 2 units and 5 marks for active participation

2. Semester End Examination: 75 marks

   At the end of each semester, there will be a Semester End Examination of 75 marks; 2 ½

   hours duration and question paper pattern as shown below:

  I. Attempt *any five* questions out of *eight* questions. (6 marks each)

  II. Attempt *any three* questions out of *five* questions. (7 marks each)

  III. Attempt *any three* questions out of *five* questions. (8 marks each)

References:

1. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences Wiley and Sons

2. Budnick P. Applied Mathematics. McGraw hill Publishing Co.

3. N.D. Vohra, Business Mathematics & Statistics, McGraw Hill Education (India) Pvt Ltd

4. J.K. Thukral, Mathematics for Business studies, Mayur Publications

5. J.K Singh, Business Mathematics, Himalaya Publishing House

6. J.K Sharma, Business Statistics, Pearson Education.

7. S.C Gupta, Fundamentals of Statistics, Himalaya Publishing House.

8. S.P Gupta and Archana Gupta, Elementary Statistics, Sultan Chand & sons, New Delhi.

9. Richard Levin and David S. Rubin, Statistics for Management, prentice Hall of India, New Delhi.

10. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outline Series, McGraw Hill Publishing Co

11. David M. Levin, Mark L. Berenson, Timothy C. Krehbiel, P.K. Viswanathan Business Statistics: a First Course, Pearson Education.

12. J.K. Sharma, Business Mathematics: Theory and Applications. Ane's Student Edition

Note: Latest edition of text books may be used.

Syllabus of Courses of Bachelor of Commerce (Honours)
Programme in
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at Semester II
(with effect from the Academic Year 2019-2020)
6.Business Communication

Modules at a Glance

Sr. No.	Topics	No. of lectures
1.	Analysis of Information	10
2.	Written Correspondence	20
3.	Presentation Skills	10
4.	Ethics of Communication	05
	Total	45

Objectives:

1. To develop awareness of the complexity of the communication process

2. To develop communication skills in students so as to enable them to comprehend instructions, analyse information, make decisions and convey their ideas while minimising chances of misunderstanding, in written and spoken form.

Outcome:

1. After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills required in the field of Accounting.

Detailed Syllabus:

Sr. No.	Modules/Units
1.	Analysis of Information: **(Employability)** Comprehension of a simple passage, Comprehension of a technical article related to accountancy, Summarisation, Analysis of technical data (graphs, pie diagrams, etc.)
2.	Written Correspondence: **(Employability)** Statement of Purpose, Job Application with Résumé, Agenda and Minutes, Memos and Circulars, Report Writing, Response Letters to IT Dept., Letters to Clients
3.	Presentation Skills: **(Employability)** Preparing a PPT, Speaking Skills and Etiquette
4.	Ethics of Communication: Possible Dilemmas while corresponding with clients

Question Paper Pattern

A. Semester End Examination:

Maximum Marks: 75
Questions to be set: 05
Duration: 2½ Hrs.

Question No.	Particulars	Marks
I	a. Comprehension b. Summarisation c. Interpretation of Technical Data	10 05 05
II	1. Attempt any one: a. Job Application with Résumé b. Statement of Purpose	10
	2. Attempt any one: a. Agenda or Minutes of the a meeting b. Circular or Memo	05
III	a. Report Writing	10
	b. Response Letter to IT Dept. or Letter to a Client	10
IV	Essay type question on any topic from Module 4 – any 1 out of 2	10
V	Case Study related to Module 5	10

B. Class Test

Maximum Marks: 20
Questions to be set: 03
Duration: 30 minutes

- Fill in the Blanks   (05 Marks)
- Match the Columns/State Whether the Given Statements are True or false(05 Marks)

Write Short Notes – any 2 out of 3   (10 Marks)

Reference Books

- *Bhandari, Munish (2018) Law,Ethics and Communication, Bestword*
- *M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill*
- *Murphy, Herta and Hilde Brandt, Herbert W (2017) Effective Business Communication, McGraw Hill, New York.*
- *Gupta, C. B. (2018) Business Correspondence and Reporting, Taxmann.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
- *Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd*
- *Sharma, R. C. and Mohan, Krishna (2017) Business Correspondence and Report Writing, McGaw Hill*

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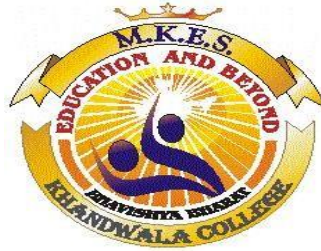
Syllabus and Question Paper Pattern

of Courses of Bachelor of Commerce (Honours) Programme in

International Accounting

Second Year

Semester III and IV

Under Choice Based Credit, Grading and Semester System

(To be implemented from Academic Year 2020-2021)

SECOND YEAR
(To be implemented from Academic year 2020-2021)

Sr. No.	Semester III	Subject code	Credits	Sr. No.	Semester IV	Subject code	Credits
	Core Course				*Core Course*		
1	CC-5 Taxation (F6)	**1931UCHITX**	4+2	1	CC-9 Corporate and Business Law (F4)	**1941UCHIBL**	4+2
2	CC-6 Financial Reporting (F7) (Part 1)	**1932UCHIFR**	4	2	CC-10 Audit and Assurance (F8)(Part 2)	**1942UCHIAA**	4
3	CC-7 Financial Reporting (F7) (Part 2)	**1933UCHIFR**	4	3	CC-11 Financial Management (F9) (Part 1)	**1943UCHIFM**	4
4	CC-8 Audit and Assurance (F8)(Part 1)	**1934UCHIAA**	4	4	CC-12 Financial Management (F9)(Part 2)	**1944UCHIFM**	4
	Discipline Specific Elective (DSE)				*Skill Enhancement Course*		
5	DSE-2 Tax planning	**1935UCHITP**	4	5	SEC-2 E-Commerce	**1945UCHIEC**	4
	TOTAL		**22**		**TOTAL**		**22**

Syllabus of Courses of Bachelor of Commerce (Honours) Programme in International Accounting

at Semester III
(with effect from the Academic Year 2020-2021)

1. Taxation

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	UK Tax System	10
Module 2	Income Tax and Contributions	20
Module 3	Inheritance Tax	15
Module 4	Chargeable Gains for Individuals	20
Module 5	Corporation tax liabilities	15
Module 6	Value Added Tax	10
	Total	90

Objective:

To develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

Outcome:

On successful completion, the candidates should be able to explain operation and scope of the Taxation system, compute Income tax liabilities, chargeable gains, inheritance tax of individuals as well as compute corporation tax liabilities and value added tax on corporate.

Detailed Syllabus:

Module	Topics	No. of Lectures
1	**UK Tax System (Employability)**	**10**
1.1	The overall function and purpose of taxation in a modern economy	
1.2	Principal sources of revenue law and practice	
1.3	The systems for self-assessment and the making of returns	
1.4	The time limits for the submission of information, claims and payment of tax, including payments on account	
1.5	The procedures relating to compliance checks, appeals and disputes	
1.6	Penalties for non-compliance	
2	**Income Tax and Contributions (Employability)**	**20**
2.1	The scope of income tax	
2.2	Income from employment	
2.3	Income from self-employment	
2.4	Property and investment income	
2.5	The comprehensive computation of taxable income and income tax liability	
2.6	National insurance contributions for employed and self-employed persons	
2.7	The use of exemptions and reliefs in deferring and minimising income tax liabilities	
3	**Inheritance Tax**	**15**
3.1	The basic principles of computing transfers of value	
3.2	The liabilities arising on chargeable lifetime transfers and on the death of an individual	
3.3	The use of exemptions in deferring and minimising inheritance tax liabilities	
3.4	Payment of inheritance tax	
4	**Chargeable Gains for Individuals**	**20**
4.1	The scope of the taxation of capital gains	
4.2	The basic principles of computing gains and losses	
4.3	Gains and losses on the disposal of movable and immovable property	
4.4	Gains and losses on the disposal of shares and securities	
4.5	The computation of capital gains tax	
4.6	The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets	

Nagindas Khandwala College

5	**Corporation tax liabilities** (Employability)	15
5.1	The scope of corporation tax	
5.2	Taxable total profits	
5.3	Chargeable gains for companies	
5.4	The comprehensive computation of corporation tax liability	
5.5	The effect of a group corporate structure for corporation tax purposes	
5.6	The use of exemptions and reliefs in deferring and minimizing corporation tax liabilities Value added tax	
6	**Value Added Tax** (Employability)	**10**
6.1	The VAT registration requirements	
6.2	The computation of VAT liabilities	
6.3	The effect of special schemes	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05Marks**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.

Questions to beset 5

All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:

- ACCA study material by Kaplan, Wiley and BPP Learning Media

- Dr Antony Ting, The Taxation of Corporate Groups under Consolidation: An International Comparison, Cambridge Tax Law Series
- Dr. John Anthony Castro, Tiffany Michelle Hunt, International Taxation, Castro & Co.
- Dr Antony Ting, The Taxation of Corporate Groups under Consolidation: An International Comparison, Cambridge Tax Law Series

Syllabus of Courses of Bachelor of Commerce (Honours)
Programme in
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at Semester III
(with effect from the Academic Year 2020-2021)

2.Financial Reporting (Part I)

*Modules at a
Glance*

Sr. No.	Topics	No. of Lectures
Module 1	Conceptual & Regulatory Framework for Reporting	13
Module 2	Limitations of Financial Statements	12
Module 3	Transactions in Financial Statements – I	17
Module 4	Transactions in Financial Statements - II - *Classroom Training*	18
	Total	60

Objective:

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 analyse and interpret those financial statements.

Outcome:

On successful completion, the candidates should be able to discuss and apply conceptual and regulatory frameworks for financial reporting, account for transactions in line with international accounting standards, analyze and interpret financial statements as well as present financial statements for single entities and business combinations.

Detailed Syllabus:

Module	Topics	No. of Lectures
1	**Conceptual & Regulatory Framework for Reporting (Employability)**	**13**
1.1	The need for a conceptual framework and the characteristics of useful information	
1.2	Recognition and measurement	
1.3	Regulatory framework	
2	**Limitations of Financial Statements**	**12**
2.1	The concepts and principles of groups and consolidated financial statements	
2.2	Limitations of financial statements	
3	**Transactions in Financial Statements – I (Employability)**	**17**
3.1	Tangible non-current assets	
3.2	Intangible assets	
3.3	Impairment of assets	
4	**Transactions in Financial Statements - II - Computer LabTraining (Employability)**	**18**
4.1	Inventory and biological assets	
4.2	Revenue	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05Mark**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
Question to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question – **Compute** OR Full Length Practical Question – **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question – **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- CA G. Sekar & CA B. Saravana Prasath, Padhuka's Students' Guide on Financial Reporting, Wolter Kluwer
- Alan Melville, International Financial Reporting: A Practical Guide, Pearson
- Barry Elliott, Financial Accounting and Reporting, Pearson

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3. Financial Reporting (Part II)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 5	Analysis and Interpretation of Financial Statements	**15**
Module 6	Preparation of Financial Statements	**15**
Module 7	Transactions in Financial Statements – I	**15**
Module 8	Transactions in Financial Statements - II - *Classroom Training*	**15**
	Total	**60**

Objective:

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 analyse and interpret those financial statements.

Outcome:

On successful completion, the candidates should be able to discuss and apply conceptual and regulatory frameworks for financial reporting, account for transactions in line with international accounting standards, analyze and interpret financial statements as well as present financial statements for single entities and business combinations.

Detailed Syllabus:

5	**Analysis and Interpretation of Financial Statements (Employability)**	15
5.1	Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs	
5.2	Limitations of interpretation techniques	
5.3	Specialized, not-for-profit, and public sector entities	
6	**Preparation of Financial Statements (Employability)**	**15**
6.1	Preparation of single entity financial statements	
6.2	Preparation of consolidated financial statements including an associate	
7	**Transactions in Financial Statements – I (Employability)**	**15**
7.1	Provisions and events after the reporting period	
7.2	Taxation	
7.3	Reporting financial performance	
8	**Transactions in Financial Statements - II - Computer Lab Training (Employability)**	**15**
8.1	Financial instruments	
8.2	Leasing	
8.3	Government grants	
8.4	Foreign currency transactions	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester **20 Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities **05 Marks**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Semester End Examinations– 75 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- CA G. Sekar & CA B. Saravana Prasath, Padhuka's Students' Guide on Financial Reporting, Wolter Kluwer
- Alan Melville, International Financial Reporting: A Practical Guide, Pearson
- Barry Elliott, Financial Accounting and Reporting, Pearson

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4. Audit & Assurance (Part I)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Audit Framework and regulation	13
Module 2	Planning and Risk Assessment	15
Module 3	Audit Evidence	17
Module 4	Internal Control Systems	15
	Total	60

Objective:

To develop knowledge and understanding of the process of carrying out the assurance engagement and it's application in the context of the professional regulatory framework.

Outcome:

On successful completion, the candidates should be able to explain the concept of audit and assurance including ethics and professional conduct, demonstrate how auditor obtains audit engagements, evaluates system controls and risks, gathers audit evidence and relies on evidence of third parties.

Detailed Syllabus:

Module	Topics	No. of Lectures
1	**Audit Framework and regulation (Employability)**	**13**
1.1	The concept of audit and other assurance engagements	
1.2	External audits	
1.3	Corporate governance	
1.4	Professional ethics and ACCA's Code of Ethics and Conduct	
2	**Planning and Risk Assessment (Employability)**	**15**
2.1	Obtaining, accepting and continuing audit engagements	
2.2	Objective and general principles	
2.3	Assessing audit risks	
3	**Audit Evidence (Employability)**	**17**
3.1	Financial statement assertions and audit evidence	
3.2	Audit procedures	
3.3	Audit sampling and other means of testing	
3.4	The audit of specific items	
4	**Internal Control Systems (Employability)**	**15**
4.1	Inventory and biological assets	
4.2	Revenue	

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Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compare** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Interpret** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Stuart Manson & Iain Gray, The Audit Process: Principles, Practice and Cases, Cengage learning
- Greg Shields, Auditing: The Ultimate Guide to Performing Internal and External Audits
- Iain Gray, Stuart Manson, Louise Crawford, The Audit Process: Principles, Practice and Cases, Cengage learning

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5.TAX PLANNING

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Basic Terms (S:2,3,and4)	04
Module 2	Scope of Total Income & Residential Status	04
Module 3	Heads of Income	24
Module 4	Deductions from Total Income	04
Module 5	Computation of Total Income for Individual	09
	Total	45

Objective:

To develop knowledge and skills in the understanding of the general legal framework within which international business takes place, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Outcome:

On successful completion, the candidates should be able to identify essential elements of different legal systems, recognize different types of international business forms, recognize legal implications relating to insolvency laws and understand corporate fraudulent and criminal behavior

Detailed Syllabus:

1	**Basic Terms(S:2,3,and4)**
	Assessee
	Assessment
	Assessment Year
	Annual value
	Business
	Capital Assets
	Income
	Person
	Previous Year
	Transfer
2	**Scope of Total Income(S:5)**
	Residential Status(S:6)
	Exclusions From Total Income(S:10)
3	**Heads of Income(S:14;14A)**
	Salary(S:15to17)
	Income from House Properties(S:22to27)
	Profit and Gain From Business(S:28,30,31,32,35,35D,36,37,40,40A and43B)
	Capital Gain(S:45,48,49,50,54)
	Income from Other Sources(S:56toS:59)
4	**Deduction from Total Income** (S80C,80CCC,80D,80DD,80E,80U)
5	**Computation of Total Income for Individual** (Employability)

Notes:

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

2. All modules/units include Computational problems/Case Study.

3. The Law In force on 1st April immediately preceding the commencement o f Academic year will be applicable for ensuing Examinations.

References:

1. *Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.*
2. *Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.*
3. *Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.*
4. *Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi*

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

A) Continuous Internal Evaluation (CIE) **– 25 Marks**
Project with presentation on tax planning – 20 marks

Active class participation - 5 marks

B) Semester End Examination(SEE)
Maximum Marks: 75

Questions to be set: 5

Duration:2.5 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15Marks
Q-1	Full Length Practical Question	15Marks
Q-2	Full Length Practical Question OR	15Marks
Q-2	Full Length Practical Question	15Marks
Q-3	Full Length Practical Question OR	15Marks
Q-3	Full Length Practical Question	15Marks
Q-4	Full Length Practical Question OR	15Marks
Q-4	Full Length Practical Question	15Marks
Q-5	Objective Questions* (*Multiple choice/True or False/Match the columns/fill in the blanks)	15Marks
Q-5	OR Theory questions* (*Short notes/short questions)	15Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07marks

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1.   **1.CORPORATE & BUSINESS LAW**

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Legal Systems	10
Module 2	Formation and Constitution of business organizations	15
Module 3	Capital and Financing	20
Module 4	International Business Transactions	10
Module 5	Management and regulation of companies	20
Module 6	Insolvency, Fraudulent and criminal behavior	15
	Total	90

Objective:

To develop knowledge and skills in the understanding of the general legal framework within which international business takes place, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Outcome:

On successful completion, the candidates should be able to identify essential elements of different legal systems, recognize different types of international business forms, recognize legal implications relating to insolvency laws and understand corporate fraudulent and criminal behavior

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Detailed Syllabus:

Module	Topics	No. of Lectures
1	**Legal Systems** (Employability)	**10**
1.1	Business, political and legal systems	
1.2	International trade, international legal regulation and conflict of laws	
1.3	Alternative dispute resolution mechanisms	
2	**Formation and Constitution of business organizations (Employability)**	**15**
2.1	Agency law	
2.2	Partnerships	
2.3	Corporations and legal personality	
2.4	The formation and constitution of a company	
3	**Capital and Financing** (Employability)	**20**
3.1	Share capital	
3.2	Loan capital	
3.3	Capital maintenance and dividend law	
4	**International Business Transactions** (Employability)	**10**
4.1	Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Inco terms	
4.2	Sale of Goods and ICC Inco terms	
4.3	Obligations of the seller and buyer, and provisions common to both	
4.4	Transportation documents and means of payment	
5	**Management and regulation of companies**	**20**
5.1	Company directors	
5.2	Other company officers	
5.3	Company meetings and resolutions	
6	**Insolvency, Fraudulent and criminal behavior**	**15**
6.1	Insolvency and administration	
6.2	Fraudulent and criminal behavior	

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Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**
2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term Exam
Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge& compare** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
 Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question – **Compare** OR Full Length Practical Question –**Classify**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Interpret** OR Full Length Practical Question –**Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Contrast** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Relate**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Eilis Ferran, Principles of Corporate Finance Law, Oxford
- Munish Bhandari, Corporate And Economic Law, Bestword publication
- Ewan MacIntyre, Business Law, Oxford

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2.Audit & Assurance (Part II)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 5	Review and Reporting	16
Module 6	Audit planning and environment	16
Module 7	Internal Audit function	16
Module 8	Audit Techniques and Not for Profit organizations	12
	Total	60

Objective:

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

Outcome:

On successful completion, the candidates should be able to explain the concept of audit and assurance including ethics and professional conduct, demonstrate how auditor obtains audit engagements, evaluates system controls and risks, gathers audit evidence and relies on evidence of third parties.

Detailed Syllabus:

Module	Topics	No. of Lectures
5	**Review and Reporting**	**16**
5.1	Subsequent events	
5.2	Going concern	
5.3	Written representations	
5.4	Audit finalization and the final review	
5.5	The Independent Auditor's Report	
6	**Audit planning and environment** (Employability)	**16**
6.1	Understanding the entity and its environment	
6.2	Fraud, laws and regulations	
6.3	Audit planning and documentation	
7	**Internal Audit function** (Employability)	**16**
7.1	Internal audit and governance and the differences between external audit and internal audit	
7.2	The scope of the internal audit function, outsourcing and internal audit assignments	
7.3	Internal control systems	
8	**Audit Techniques and Not for Profit organizations**	**12**
8.1	The use and evaluation of internal control systems by auditors	
8.2	Tests of control	
8.3	Communication on internal control	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**

2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term Exam

Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question – **Compare** OR Full Length Practical Question – **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Interpret** OR Full Length Practical Question – **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Stuart Manson & Iain Gray, The Audit Process: Principles, Practice and Cases, Cengage learning
- Greg Shields, Auditing: The Ultimate Guide to Performing Internal and External Audits
- Iain Gray, Stuart Manson, Louise Crawford, The Audit Process: Principles, Practice and Cases, Cengage learning

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3. Financial Management (Part I)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Finance Management	15
Module 2	Working Capital Management	17
Module 3	Business Finance	13
Module 4	Finance Theories - *Classroom Training*	15
	Total	60

Objective:

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

Outcome:

On successful completion, the candidates should be able to assess and discuss the impact of the economic environment on the business, apply working capital management techniques, evaluate alternative sources of finance, apply principles of business and asset valuations and apply risk management techniques in business

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Detailed Syllabus:

Module	Topics	No. of Lectures
1	**Finance Management** (Employability)	**15**
1.1	The nature and purpose of financial management	
1.2	Financial objectives and relationship with corporate strategy	
1.3	Stakeholders and impact on corporate objectives	
1.4	Financial and other objectives in not-for-profit organizations	
2	**Working Capital Management** (Employability)	**17**
2.1	The nature, elements and importance of working capital	
2.2	Management of inventories, accounts receivable, accounts payable and cash	
2.3	Determining working capital needs and funding strategies	
3	**Business Finance** (Employability)	**13**
3.1	Sources of, and raising business finance	
3.2	Estimating cost of capital	
4	**Finance Theories**	**15**
4.1	Sources of finance and their relative costs	
4.2	Capital structure theories and practical considerations	
4.3	Finance for small- and medium-sized entities Business valuations	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20 Marks**

2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic activities   **05 Marks**

Question Paper Pattern: Mid Term
Exam Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Semester End Examinations– 75 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

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Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Dr Prasanna Chandra, Strategic Financial Management: Managing for Value Creation, McGraw Hill
- P. K. Jain & M. Y. Khan, Financial Management: Text, Problems And Cases, McGraw Hill
- P.K. Jain and Shveta Singh, Financial Management Practices: An Empirical Study of Indian Corporates, Springers

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4. Financial Management (Part II)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 5	Business Valuation	15
Module 6	Investment Appraisal	15
Module 7	Risk Management	15
Module 8	Hedging – *Computer Lab Training*	15
	Total	60

Objective:

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

Outcome:

On successful completion, the candidates should be able to assess and discuss the impact of the economic environment on the business, apply working capital management techniques, evaluate alternative sources of finance, apply principles of business and asset valuations and apply risk management techniques in business

Detailed Syllabus:

Module	Topics	No. of Lectures
5	**Business Valuation** (Employability)	**15**
5.1	Nature and purpose of the valuation of business and financial assets	
5.2	Models for the valuation of shares	
5.3	The valuation of debt and other financial assets	
5.4	Efficient market hypothesis (EMH) and practical considerations in the valuation of shares	
6	**Investment Appraisal** (Employability)	**15**
6.1	Investment appraisal techniques	
6.2	Allowing for inflation and taxation in investment appraisal	
6.3	Adjusting for risk and uncertainty in investment appraisal	
6.4	Specific investment decisions (lease or buy; asset replacement, capital rationing)	
7	**Risk Management** (Employability)	**15**
7.1	The nature and type of risk and approaches to risk management	
7.2	Causes of exchange rate differences and interest rate fluctuations	
8	Hedging – *Computer lab Training*	**15**
8.1	Hedging techniques for foreign currency risk	
8.2	Hedging techniques for interest rate risk	

Evaluation Pattern

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the CIE and SEE are as shown below:

Continuous Internal Evaluation – 25% - **25Marks**

1. Mid Term Exam (Class test) to be conducted in the given semester   **20Marks**

 2. Active participation in routine class, instructional deliveries, overall conduct as a responsible learner, mannerism, articulation and exhibit of leadership qualities in organizing related academic

 activities   **05 Marks**

Question Paper Pattern: Mid Term

Exam Duration: 30 minutes
All Questions are Compulsory

Question No	Particular	Marks
Q.1	Objective Questions – **Knowledge, compare & Analyze** True or False / Multiple Choice Questions	20 Marks

Duration: 2 ½ Hrs.
Questions to beset 5
All questions are compulsory.

Question No.	Particular	Marks
Q. 1	Objective Questions - **Knowledge & Comprehension** (Multiple choice/ True or False/Match the columns/fill in the blanks)	15 Marks
Q. 2	Full Length Practical Question - **Compute** OR Full Length Practical Question - **Prepare**	15 Marks 15 Marks
Q. 3	Full Length Practical Question –**Solve** OR Full Length Practical Question - **Implement**	15 Marks 15 Marks
Q. 4	Full Length Practical Question - **Derive / Interpret / Classify** OR (a) Long Answer Question - **Synthesis** (b)Long Answer Question –**Synthesis**	15 Marks 8 Marks 7 Marks
Q. 5	Short Questions/ Short Notes (Any 3 Out of5) - **Application & Analysis**	15 Marks

Suggested Readings:
- ACCA study material by Kaplan, Wiley and BPP Learning Media
- Dr Prasanna Chandra, Strategic Financial Management: Managing for Value Creation, McGraw Hill
- P. K. Jain & M. Y. Khan, Financial Management: Text, Problems And Cases, McGraw Hill
- P.K. Jain and Shveta Singh, Financial Management Practices: An Empirical Study of Indian Corporates, Springers

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5.E-Commerce

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Introduction to e-commerce	10
Module 2	E-business	15
Module 3	Electronic payment system and security	15
Module 4	Legal and regulatory framework	05
	Total	45

Objective:

To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Outcome:

Learner will be equipped with the knowledge of business working in electronic environment.

Detailed syllabus:

Module	Modules / Units
1	**Introduction to e-commerce** (Employability) • E-COMMERCE: Concept, Nature, Advantages, Limitations, Models, Functions, Scope, Factors, Issues, Impact • WWW: Evolution, Websites (need, principles, types, ways to build the website) • M-COMMERCE: Concept, Types, Growth.
2	**E-business** (Employability) • E-BUSINESS: Concept, Nature, Activities, Functions, Merits, Limitations, Models • E- APPLICATIONS: Online transactions, E-tailing, E-CRM, E-trading, E-auction, E-delivery, E-supply chain and procurement • EDI, ERP, Data Warehouse
3	**Electronic payment system and security** (Employability) • E-PAYMENT: Concept, Features, Advantages, Limitations, Models, Methods, Payment gateways, Online banking, Risks and issues • SECURITY: Concept, Need, Types • THREATS: Hacking, Vandals, Scams, Web vandals, Phishing, Theft, Fraud, Virus attack, E-mail abuse, Piracy
4	**Legal and regulatory framework** (Employability) • TOOLS: Digital signatures, Encryption, Intellectual property, Patents, Taxation issues, • LAWS: IT Act 2000, COPRA bill 2015 • DIGITAL RECORDS: Evidences and Records, Authorities

Evaluation Pattern:

The performance of the learners shall be evaluated in two components viz. Continuous Internal Evaluation (CIE) of 25 marks as the first component and conducting the Semester End Examination (SEE) of 75 marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examination are as shown below:

II) Continuous Internal Evaluation (CIE) **– 25 Marks**
Class test – 20 marks
Active class participation – 5 marks

III) Semester End Examination (SEE)
Maximum Marks: 75
Questions to be Set:05 Duration:2.5 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical	15Marks
Q-3	Question OR Full Length Practical Question	15Marks
Q-4	Full Length Practical	15Marks
Q-4	Question OR Full Length Practical Question	15Marks
Q-5	Objective Questions* (*Multiple choice/True or False/Match the columns/fill in the blanks) OR	15Marks
Q-5	Theory questions* (*Short notes/short questions)	15Marks

Note:
Full length question of 15 marks may be divided into two sub questions of 08 and 07marks.