

2017



Centurion
UNIVERSITY
Shaping Lives...
Empowering Communities...

COURSE BOOK

Bachelor of Commerce

Choice Based Credit System

(B. Com – Banking & Accounting)

School of Management

Centurion University of Technology & Management

HIG-5, Phase-1, BDA Duplex, Pokhariput, Bhubaneswar-751020

<http://www.cutm.ac.in>

Preface

This Program is designed to enable the students to develop practically applicable knowledge of Baking & Accounting through an enhanced approach to both risk and business management. The program develops a broad array of analytical skills in business, as well as more specialized skills in these fields through the study of accounting, business economics, securities markets, commodity and currency market, mutual funds, financial planning and analysing & interpreting financial statements. Students will also receive classroom-based training, practical training and preparation for various industry certifications if they opt. Our programs address the educational needs of those seeking successful careers in institutional finance which includes careers in banking, brokerage, insurance, and other financial fields.

Programme objectives:

The objective of this course is to prepare a select cadre of future-ready professionals who will not only be efficient & effective managers but also inspirational & innovative leaders with a particular emphasis on creative & refreshing approach to business problems resolution and identifying & tapping new opportunities in the market place.

The program is designed to familiarize students with the Banking and Accounting operations and also to prepare and analyse the Financial Statements. The curriculum provides an integral part of the education for students looking for Banking & Accounting positions in SMEs as well as Corporate houses and Businesses

Programme Features:

- Job oriented curriculum
- 99% Practical Training
- Projects & Presentation
- Training on latest Accounting Software
- Internship
- Hands on training using Simulation Software
- Regular seminars and grooming sessions

Career Opportunity:

After the completion of the B.Com course, a student can qualify for Accounts Executive, Accountant, Accounts Receivable Manager, Accounts Payable Manager, Banking Operation Executive, Financial Planner, Accounts Manager, Senior Manager – Accounts, Finance and Business Entrepreneurship etc. In addition, the student can pursue higher studies.

Eligibility for Admission:

10+2 (Senior Secondary) or its equivalent public examination conducted by any recognised Board of Education in India or abroad.

Programme Structure

This Program is of three years duration. Each year shall be divided into two semesters. First, Third & Fifth semester shall ordinarily begin in July and end in November. Second, Fourth & Sixth semester shall begin in December and end in April. **Total Credit: 144**

Scheme of Examination:

Internal Examination: 40%

University End-semester examination: 60%

B.COM COURSE OUTLINE (2017)

COURSE STRUCTURE:

Semester-I Total Credit = 24

SEMESTER-I

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR1101	Proficiency in English	1+0+1.5 (Workshop Mode)	2
2	BBAR1103	Management Principles and Applications	3+1+0	4
3	BBAR1105	Computer Application in Business	2+0+3	4
4	BCFA1102	Financial Accounting I	3+1+0	4
5	BBAR1106	Business Mathematics	3+1+0	4
6	BCFA1104	Business Economics	5+1+0	6
Total				24

SEMESTER-II

Total Credit = 26

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR1201	Reading to Writing	1+0+1.5 (Workshop Mode)	2
2	BCOR1202	Business Law	4+0+3	6
3	BBAR1203	Business Statistics	3+1+3	6
4	BBAR1205	Introduction to Banking	3+1+0	4
5	BBAR1206	Business Environment	3+1+0	4
6	BCFA1207	Financial Accounting II	4+0+0	4
Total				26

Second Year of Study

SEMESTER-III

Total Credits – 28

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR2203	Financial Management	4+0+2	6
2	BBAR2101	Direct Tax	3+0+1	4
3	BBAR2102	Indirect Taxes / GST	3+0+1	4
4	BBAR2104	Tally.ERP 9	4+0+3	6
5	BBAR2105	Cost & Management Accounting	3+0+1.5	4
6	BBAR2103	Corporate Law	3+1+0	4
Total				28

SEMESTER-IV

Total Credits – 26

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR2205	E-Commerce	3+1+0	4
2	BBAR2201	Advanced Excel	3+0+1	4
3	BBAR2207	Quantitative Techniques for Business	3+0+1	4
4	BBAR3202	Entrepreneurship Development	4+0+3	6
5	BBAR2202	Auditing	3+1+0	4
6	BBAR2206	Business Ethics & Governance	3+1+0	4
Total				26

Third Year of Study:

SEMESTER-V

Total Credits-20

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR3101	Corporate Accounting	3+1+0	4
2	BBAR3102	Financial Market Operation	3+1+0	4
3	BBAR3103	On Job Internship	0+0+18	12
Total				20

SEMESTER-VI

Total Credits-20

Sl. No	Paper Code	Subject	L+T+P	Credit
1	BBAR3201	Global Finance-Specialization	3+1+0	4
2	BBAR3202	Banking Law & Practice	3+1+0	4
3	BBAR3203	On Job Internship	0+0+18	12
Total				20

Course Curriculum

SEMESTER-I

Paper-1

Proficiency in English

Credit- 2

Code: BBAR1101

Course Contents:

Unit 1: Functions of English I

Self-introduction, Description (People, place, Things etc.), Planning

Unit 2 : Functions of English II

Asking for Information and Giving information, Explaining Processes and Products, Understanding Instructions, Expressing Opinions

Unit 3: Presentation Skills and Group Discussion

JAM (Just A Minute) sessions, Group Discussion Skills: Types, GD Skills (Analyze, persuade, control emotions etc.), Presentation Skills: Preparation, Practice, Feedback

Books Recommended

1. Jones, L. & B. Cvan . (1983). Functions of American English. Cambridge: Cambridge University Press
2. Professional Communication, Aruna Koneru, TMH
3. An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press

We will provide study materials prepared in –house to the students

Paper-2 Management Principles & Applications Credits:4
Code: BBAR1103

Course Contents:

Unit-1: Evolution of Management: - Contribution of Taylor, Mayo & Fayol, Different approaches of management, role of manager, tasks of a professional manager, Management & its functions. Level of Management, managerial skills at various levels. Planning & Decision making: - Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans.

Unit 2: Organization & staffing: - Definition, organizing process, importance of organizing, Departmentation manpower planning, Recruitment, Selection, Training & promotion. Directing & Leadership:- X Theory, & Y Theory, Hawthorne & Tinstone studies Leadership. Definition, Stogdill trait theory, Managerial grid, Fiedlers contingency approach.

Unit 3: Motivation – Meaning, Missions, Herzberg’s theory, V Room’s expectancy theory & Porter & Lawler model of Motivation. Communication & control Communication Definition, importance, process, types, factors affecting communication methods, barriers & remedies.

Books Recommended:

1. Principles & Practice of Management – L. M. Prasad
2. Management – Theory & Practice – C. B. Gupta
3. **We will provide study materials prepared in –house to the students**

Paper – 3 Computer Application in Business Credit- 4
CODE: BBAR1105

Course Contents:

Unit-I: Word processing Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders. Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents. Spellcheck your document using inbuilt and custom dictionaries, checking grammar and style ,using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

Unit-II: Spreadsheets Introduction: Concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical,

text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics. Analysing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

Unit-III: PowerPoint presentation Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art and images. Viewing and navigating a presentation: Organising ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

Books Recommended:

1. Alexis Leon and Mathews Leon: Fundamentals of information technology, Leon Techworld Pub.
2. Sinha, Computer Fundamentals, BPB Pub
3. Malhotra, Computer Applications in Business
4. Saxena, Sanjay, "*A First Course in Computers*", Vikas Publishing House.
5. **We will provide study materials prepared in –house to the students**

Paper-4

**Financial Accounting-I
Code: BCFA1102**

Credit - 4

Course Objectives:

To develop conceptual knowledge about the preparation and use of financial statements.

Course Contents:

Unit 1: Book-keeping and Accounting

Definition, Need for Accounting, Branches of Accounting, Book keeping Vs Accounting, Groups interested in Accounting Information, Role of Computers in Accounting, Accounting Concepts, Accounting Conventions, Accounting Equation, Double Entry Vs Single Entry, Significance of Debit and Credit in Accounts, Journalizing the transactions.

Unit 2: Preparation of Books of accounts

Cash Book, Bank Book, Purchase Book, Sales Book, Debtor & Creditors Book

Unit 3: Bank Reconciliation Statement

Bank Reconciliation Statement, Need, Reasons for difference between cash book and pass book balances, problems on favorable and overdraft balances, Ascertainment of correct cash book balance.

Unit 4: Depreciation

Meaning of Depreciation, Causes, objects of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method.

Unit 5: Inventory Valuation

Introduction, Accounting for Inventories, Determination of Cost, Valuation of Inventories (FIFO, LIFO, Average, Weighted Average)

Unit 6: Final Accounts – Basics

Trial Balance, Trading Account, Profit and Loss Account, Balance Sheet.

Unit 7: Rectification of Errors

Procedure for Rectification of Errors, Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts

Unit 8: Accounts Documents

INCOTERMS, PO, Challan, Consignment Note, GRN, Invoice, Debit & Credit Note, Money Receipt, Cheque, DD, NEFT, RTGS, Deposit Slip, Cash Memo, Voucher, Confirmation of Accounts

Books Recommended:

1. Anthony, R.N., and J.S. Reece, “*Accounting Principles*”, Richard D. Irwin, Inc.
2. Monga, J.R., “*Financial Accounting: Concepts and Applications*”, Mayoor Paper Backs, New Delhi.
3. Maheshwari, S.N. and. S. K. Maheshwari, “*Financial Accounting*”, Vikas Publishing House, New Delhi.
4. Jain, S.P. and K.L. Narang, “*Financial Accounting*”, Kalyani Publishers, New Delhi.

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Paper-5

**Business Mathematics
Code: BBAR1106**

Credit - 4

Course Objectives:

To understand the underlying principles of equation, calculus, matrices and determinants with set theory.

Course Contents:

Unit 1: Theory of Equations

Meaning, types of equations –simple linear and simultaneous equations, Quadratic equation factorization and formula method, problems on commercial application

Unit 2: Matrix and Determinants

Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrices – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Application of determinants in business problems, adjacent of a square matrix, singular and non-singular matrices – inverse of square matrix, solutions of system of linear equations in two variables using Cramer’s rule, Gaussian’s rule

Unit 3: Elementary Calculus

Introduction to functions and limit (concept only). Differentiation. Derivatives of x^n , e^x , a^x , $\log x$. Laws of derivatives for sum, product and quotient of two functions of x . Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics, Commerce and Management.

Unit 4: Mathematics of Finance

Simple and Compound Interest. Concept of present value. Types of annuities, Present values and accumulated values of these annuities. Applications to Investment decisions. Valuations of simple loans and debentures. Problems relating to sinking funds.

Unit 5: Set Theory

Definition, Presentation of sets, Different types of sets, Set operations, Laws of algebra of sets

Unit 6: Logarithm

Definition, Base and index of logarithm, general properties of logarithm, Common problems

Books Recommended:

1. M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
2. S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
3. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
4. P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers

We will provide study materials prepared in –house to the students

Paper-6

Business Economics

Credit - 6

Code: BCFA1104

Course Objectives:

To expand the students' knowledge in the field of microeconomics and to make them ready to analyze real economic situations and to understand the concept of Macro Economics and its usefulness in the current economic scenario, for a student to comprehend its application in the real-world scenario.

Course Contents:

Microeconomics

Unit 1: Introduction

Economics — scope and subject matter. Distinction between Economics and Business Economics.

Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement-etc., Resources-scarcity and efficiency - Production Possibility Frontier-it's shifting.

Unit 2: Basics of Demand and Supply

The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.

Unit 3: Theory of Consumer Behaviour: Cardinal analysis – Law of diminishing marginal utility – consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.

Unit 4: Theory of Production

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP. Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.

Unit 5: Theory of Cost

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short run and long run costs.

Unit 6: Market for Commodities

Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand, Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium.

Unit 7: Factor Price Determination

Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.

Macroeconomics

Scope and basic concepts

Unit 8: National Income Accounting

Concepts and measurement of GDP, GNP, NNP, NI and DPI - Circular flow of income – Real and Nominal GDP –Implicit deflator

Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers

Commodity market and Money market equilibrium; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies

Unit 9: Money and Inflation

Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations

Books Recommended:

1. Pindyke and Rubinfeld, Micro Economics
2. Gould & Ferguson, Micro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Joydeb Sarkhel, Macro Economic Theory

We will provide study materials prepared in –house to the students

SEMESTER-II

Paper – 1 Reading To Writing Credit: 2
CODE: BBAR1201

Course Contents:

Unit 1: Understanding Reading Skills

Reading Skills: Concept and sub-skills of reading, Mechanics of Reading Skills, Reading Speed , Practice on the Development of Reading Skills

Unit 2 : Developing Writing Skills

Writing Skills: Concept and Process Writing , Paragraph Writing , Slogan Writing, Letter Writing , Report Writing, Proposal Writing

Unit 3: From Reading to Writing Skills

Reading Newspapers to Writing Letters to the Editors, Reading Business Case Studies to Writing Precis/E-mails, Reading Novels to writing book reviews

Books Recommended:

- 1 An Introduction to Professional English and soft skills by B.K Das et al., Cambridge University Press
- 2 Communicative English For Engineers And Professionals, Bhatnagar Nitin
- 3 English for Business Studies Student's Book: A Course for Business Studies, By Ian MacKenzie

Paper – 2 Business Law Credit: 6
Code: BCOR1202

Course Objective:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Course Contents:

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contract – meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract 13 Lectures

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency,

Unit 3: The Sale of Goods Act, 1930 13 Lectures

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws 13 Lectures

The Partnership Act, 1932, Nature and Characteristics of Partnership. b. Registration of a Partnership Firms. Types of Partners. Rights and Duties of Partners. Implied Authority of a Partner. Incoming and outgoing Partners. Mode of Dissolution of Partnership, **The Limited Liability Partnership Act, 2008** Salient Features of LLP. Differences between LLP and Partnership, LLP and Company. LLP Agreement, Partners and Designated Partners. Incorporation Document. Incorporation by Registration. Partners and their Relationship

Paper- 3

Business Statistics

Credit-6

Code: BBAR1203

Course Objective:

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

Course Contents:

- Unit-I:** Statistics: Definition, scope and its limitations. Introduction to sampling, Random sampling vs. non-random sampling, Types of sampling, Simple random sampling, stratified random sampling, systematic cluster sampling, Distributions, standard error, sampling from normal production. Classification and tabulation of data.
- Unit-II:** Measures of Central Value: Introduction, Definition and Objectives, Requisites of a Good Average. Types of Averages: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, advantages and limitation. Which average to use?
- Unit-III:** Measures of Dispersion: Introduction, Dispersion Defined, Properties of Good Measure of Variation. Methods of Studying Variation: Absolute and Relative Measure of Variation, Range, The Interquartile Range, The Quartile Deviation, The Mean Deviation, The Standard Deviation, Lorenz Curve, Which Measure of Dispersion to Use?
- Unit-IV:** Regression and Correlation analysis: Introduction: Significance of the Study of Correlation, Types of Correlation, Methods of Studying Correlation. Use of Regression Analysis: Difference between Correlation and Regression Analysis, Regression Lines, Regression Equations.
- Unit-V:** Testing hypothesis- Introduction, procedure of testing hypothesis, concept type I and II errors. Two tailed and one-tailed Tests of Hypothesis. Introduction to chi-square tests and goodness of fit, uses of chi-square tests.

Books recommended :

1. Chandrajit S. Statistics For Business & Economics. Vikas
2. Statistics for Management - Levin and Rubbin, Prentice Hall Of India.
3. Fundamentals of Statistics (Vol-I & Vol-II) Goon, Gupta, Dasgupta, World Press Pvt. Ltd.
4. A First Course In Statistics With Applications - A.K. P.C. Swain, Kalyani Publishers.
5. Quantitative methods, Millhad Saha & Chakrabarti, TMH
6. Statistical Methods- S. P. Gupta

Course Objectives:

To provide the student an understanding of banking system in India and its different products.

Course Contents:

Unit 1: Introduction to Banking

Definition, Functions of bank, Structure of Banking Sector in India

Unit 2: Deposits

Classification of bank accounts, Savings, Current, Recurring and Fixed Deposit Account, Calculation Interest on Deposits

Unit 3: Loans and Advances

Merits and Principles of Granting Loan, Personal Loan, Home Loan, Loan against property, Car Loan, Education Loan, Business Loan

Unit 4: Business Loans

Types of Business Loan, Process of obtaining Business Loan, Documents needed for securing a business loan, Steps of obtaining loans, Securities needed for loan, Creation of charge, Calculate interest on C/C Loan

Unit 5: Cards

Debit Card, ATM Card, Credit Card, Calculation of Interest on Credit Card

Unit 6: Banking Instruments

Cheque, NEFT, RTGS, IMPS, Internet Banking

Unit 7: Letter of Credit & Bank Guarantee

Elements of a Letter of Credit, Parties to a Letter of Credit, Letter of Credit Documents, Process of Letter of Credit, Bank Guarantee (BG), Classification of BG, Execution of BG, Letter of Credit vs Bank Guarantee

Unit 8: Accounting Treatment for banking transactions

Unit 9: Bank Rates in India

CRR, SLR, Repo Rate, Reverse Repo Rate

Unit 10: Asset classification of a bank

Performing Asset, NPA, Provision on types of assets

Books Recommended:

1. Bedi H.L & Hardikar V.K : Practical Banking
2. Sheldon H.P : Practice and Law of Banking.
3. Bedi. H.L : Theory and Practice of Banking.
4. Kothari N. M: Law and Practice of Banking

We will provide study materials prepared in –house to the students

Paper-5

Business Environment

Credit - 4

Code: BBAR1206

Course Objectives:

To understanding the environment within which the business has to operate is very important for running a business unit successfully at any place.

Course Contents:

Unit 1: Business Structure

Evolution from local to global state- Changing Scenario since liberalization – Concept of Business Structure- Structural relationship of Business components – like trade, Industry, commerce & services – role of business associations

Unit 2: Business Environment

Concept & Significance - Economic - political - Social -Technological - Legal - Cultural & Ecological Environment. Inter - dependence of Business& Environment-National priorities & fiscal concessions

Unit 3: International Environment

International trading environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth; International Economic groupings; International economic institutions - GATT, WTO. UNCTAD, World Bank, IMF, GSTP; Counter trade.

Books Recommended:

1. Pandey GN, Environment Management, Vikas Publishing, New Delhi
2. Paul Justin, Business Environment: Text and Cases, Tata McGraw Hill, New Delhi
3. Saleem Sheikh, Business Environment, Pearson Education, New Delhi
4. Vivek Mittal, Business Environment, Excel Books, New Delhi

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Paper-6

Financial Accounting II

Credit - 4

Code: BCFA1207

Course Objectives:

The course will enable the students to maintain the accounts of partnership firms, branch accounts, departmental accounts and hire purchase accounts. The students will also be able to calculate the amount of claims in case of fire insurance policy and loss of profit policy.

Course Contents:

Unit 1: Accounting for special sales transaction

Consignment: Basic features; difference with sales, Recording in the books of Consignor – at cost & at

invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del-credere commission (with and without bad debt) - use of Consignment Debtors A/C, Recording in the books of Consignee, Accounting for sale on approval

Unit 2: Insurance claim for loss of stock and for loss of profit

Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim

Unit 3: Partnership Accounts

P/L Appropriation account; Capital & Current account, Guarantee – by firm, by partner and both, Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner, Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution

Unit 4: Branch Accounting

Concept of Branch; different types of Branches, Synthetic method – preparation of Branch account, Preparation of Branch Trading and P/L account, normal and abnormal losses, Analytical method – preparation of Branch Stock, Adjustment A/C (at cost & at IP) – normal & abnormal losses, Independent branch – concept of wholesale profit and basic idea of incorporation

Unit 5: Hire Purchase and Instalment Payment System

Meaning; difference with Installment payment system, Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense A/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession), Books of Seller – H.P. Trading A/C (with repossession), Concept of operating and financial lease

Books Recommended:

1. Anthony, R.N., and J.S. Reece, “*Accounting Principles*”, Richard D. Irwin, Inc.
2. Monga, J.R., “*Financial Accounting: Concepts and Applications*”, Mayoor Paper Backs, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari, “*Financial Accounting*”, Vikas Publishing House, New Delhi.
4. Jain, S.P. and K.L. Narang, “*Financial Accounting*”, Kalyani Publishers, New Delhi.

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SEMESTER-III

Paper-1

**Financial Management
Code:BBAR2203**

Credit- 6

Course Objective:

To familiarize the students with the principles and practices of financial management.

Course Contents:

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Books Recommended:

- (i) James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- (ii) Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- (iii) Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
- (iv) Khan and Jain. *Basic Financial Management*, McGraw Hill Education
- (v) Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- (vi) Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- (vii) Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- (viii) Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
- (ix) Pandey, I.M. *Financial Management*. Vikas Publications.
Bhabatosh Banerjee, *Fundamentals of Financial Management*

Course Objectives:

To provide the student an understanding of Income Tax provisions and computation of income under Indian Taxation Laws.

Course Contents:

Unit 1: Basic Concepts and Definitions

Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning

Unit 2: Residential Status and Incidence of Tax

Unit 3: Incomes which do not form part of Total Income

Unit 4: Heads of Income and Provisions governing Heads of Income

Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources

Unit 5: Income of other Persons included in Assessee's Total Income

Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor

Unit 6: Set off and Carry Forward of Losses

Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses

Unit 7: Deductions from Gross Total Income

Unit 8: Computation of Total Income and Tax Payable

Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company

Unit 9: Provision for Filing of Return

Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR

Unit 10: Assessment of Return

Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144

Unit 11: Advance Tax

When liable to pay, due dates and computation of advance tax

Unit 12: Interest

Interest u/s 234A, 234B, 234C

Unit 13: TDS

Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return

Books Recommended:

1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxmann publication
2. B.B. Lal : Direct Taxes, Konark Publisher (P) Ltd
3. Bhagwathi Prasad : Direct Taxes – Law and Practice, Wishwa Prakashana
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication

We will provide study materials prepared in –house to the students

Paper-3 Indirect Tax/ Goods and Services Tax Credit - 4
Code: BBAR2102

Course Objectives:

To provide the student an understanding of GST provisions and applying these provisions in practical field.

Course Contents:

Unit 1: Introduction

About GST | Objectives of implementation of GST | Benefits of GST | Components of GST | Present Tax Structure vs GST Structure | Important Definitions | Meaning and Scope of supply

Unit 2: Levy and Collection of Tax

Definition of Supply | Scope of supply | Tax liability on Composite and Mixed Supply | When GST will be levied on Goods and Services | Rules regarding small supplier (Composition Levy) and conditions and restrictions thereof | Composition rate of tax | When supply is exempt from tax

Unit 3: Time and Place of Supply

How to determine the time of supply of goods | How to determine the time of supply of services | Determination of time of supply in case of reverse charge | How to determine the time of supply when there is a change in rate of tax | Determination of place of supply

Unit 4: Valuation of Supply

How to determine the value of supply where the consideration is not wholly in money | Determination of value of supply between distinct or related person | How to determine the value of supply through an agent | Determination of value of supply when the value is not determinable | Determination of value of supply in relation to purchase or sale of foreign exchange | Value of supply of services in relation to booking of tickets for travel by air | Value of supply of services in relation to life insurance business | Determination of value of supply in case of pure agent

Unit 5: Input Tax Credit

Eligibility and Conditions for entitlement of Input Tax Credit | When ITC will be reversed | What if depreciation has been claimed on the tax component of the cost of capital goods | Entitlement of ITC in case the invoice or debit note for supply after the due date of furnishing of the return | Documentary requirements for claiming input tax credit | Apportionment of credit for goods or services used partly for business purpose and partly for other purposes | How to claim credit by a banking co. / financial institution | ITC claim in respect of motor vehicles, food and beverages, rent-a-cab etc. | ITC entitlement

on sale, merger, amalgamation, lease or transfer of a business | Matching of claim of ITC

Unit 6: General Procedures

When a person is liable for registration | When a person is not liable for registration | When registration is compulsory | How to apply for registration | Registration in case a person has multiple business verticals within a state | Special provisions relating to casual and Non-resident taxable person | How to amend the registration certificate | Procedure for cancellation of registration

Who can issue Tax Invoice | How to prepare tax invoice | Issuance of tax invoice in case of continuous supply of services | Issuance of tax invoice where the goods being sent or taken on approval for sale or return | Contents of tax invoice | When to issue tax invoice | When to issue debit and credit notes | When to issue supplementary tax invoice | ISD invoice in case of Input Service Distributor | Cases where issuance of tax invoice is not required

Records to be maintained | Period of retention of accounts

Filing of Returns | Form and manner of furnishing outward and inward supplies | Form and manner of submission of monthly return | Submission of return by non-resident taxable person | How to file Annual Return | When late fee is charged

How to pay tax | Electronic Credit Ledger | Electronic Cash Ledger | Interest on delayed payment of tax | TDS & TCS

Unit 7: Transitional Provisions

Migration of existing taxpayers | Carry forward of Cenvat Credit | When credit is not allowed | Unavailed cenvat credit in respect of capital goods | Cenvat credit in respect of inputs held in stock, semi-finished and finished goods | Return of Duty paid goods | Transitional provisions relating to Job Work | Credit distribution by ISD | Branch Transfer | Goods sent on approval basis

Unit 8: IGST Act

Important Definitions | When IGST is levied | Determination of inter-state supply | Determination of intra-state supply | How to determine the place of supply | Place of supply of goods imported into or exported from India | Zero rated supply | Apportionment of tax | Transfer of ITC

Unit 9: Featured Segment

Composition Scheme | Job Work | Reverse Charge | Input Service Distributor | Discount | Composite & Mixed Supply | Electronic Commerce | Works Contract | Construction Services | Renting | Leasing

Unit 10: Industry Specific Analysis

IT | FMCG | E-Commerce | Telecom | Automobiles | Media | Insurance | Manufacturing

Unit 11: GSTN

About GSTN | Enrolment of existing taxpayers | Hands on practice with live examples | GST Suvidha Provider

Books Recommended:

1. Professional's Guide to GST – Abhishek A Rastogi, LexisNexis
2. Basics of GST – Nitya Tax Associates, Taxmann
3. GST Ready Reckoner – V S Datey
4. Handbook of GST in India – Rakesh Garg

We will provide study materials prepared in –house to the students

Course Objectives:

To be familiar with Tally accounting software, keeping books of accounts using Tally and generate various reports

Course Contents:

Unit 1: Tally Accounting

Introduction to Tally and Company Creation, Company Info and Account Info, Bill Allocation, Cash & Bank Voucher, Cost Centre & Cost Categories and B.R.S., Stock Info and Goods Transfer, Purchase Order, Challan, Bill and Return, Sales Order, Challan, Bill, Return and Batch, Stock Behavior and Additional Features, Voucher Class and Interest Calculation, Manufacturing, Price List And Stock Adjustment, Unconventional Voucher, Scenario and Budget, Account Confirmation and Export, Import, User Maintenance, Tally Audit

Unit 2: GST using Tally

Basic Concepts of GST, GST Sales & Purchase Bills in Tally, GST Input Credit, Return and Payment

Unit 3: TDS using Tally

Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment & Challan, TDS on Advance, Commission & Rent

Unit 4: Payroll using Tally

Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit, Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer's PF & ESI Contribution Pay Heads and PF Admin Chargers, Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment, Payment Advice, PF & ESI Challan, Generation of Pay Slip

Books Recommended:

1. Accounting By Tally Illustrated - by Lalitha B Singh, Vishnu Priya Singh
2. Accounting With Tally - by Nandhani Kk
3. Tally 9.0 - by Dinesh Maidasani
4. Learn Ultimate Business Accounting Tally 9 - by Vishnu Priya Singh

We will provide study materials prepared in –house to the students

Paper-5

Cost and Management Accounting

Credit - 4

Code: BBAR2105

Course Objectives:

To equip the students with managerial accounting techniques of cost analysis & cost control for decision making.

Course Contents:

Unit 1: Introduction to Cost Accounting

Objectives and scope of Cost Accounting, Cost centres and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.

Unit 2: Cost Ascertainment

Material Cost, Labour Cost & Overheads

Unit 3: Job Costing, Batch Costing, Contract Costing and Process Costing

Job Costing - Ascertainment of Job based Cost, Attributing overhead costs to jobs,

Batch Costing - Ascertainment of Batch based cost

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries

Process Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method

Unit 4: Marginal Costing

Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision

Unit 5: Budgetary Control

Budget and Budgetary Control, the budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget

Books Recommended:

1. B.Banerjee, Cost Accounting, PHI
2. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. R.Anthony, Management Accounting, Taraporewala

We will provide study materials prepared in –house to the students

Paper-6

Corporate Law

Credit - 4

Code: BBAR2103

Course Objectives:

The objective of the course is to understand and evaluate the legal framework of Corporate Environment in India and to gain elementary knowledge of Indian Corporate Law.

Course Contents:

Unit 1: Basic Concepts of Company

Meaning, Characteristics and Types of Company

Unit 2: Formation of a Company

Essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business, promoters–legal status, duties, liabilities and remuneration, allotment of shares

Unit 3: Memorandum of Association and Articles of Association

Distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus, additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red-herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares

Unit 4: Share Capital

Equity and preference shares; stock; sweat equity shares; ESOP(Employees stock option scheme); rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture- classification

Unit 5: Director

Qualification, disqualification, appointment, legal position; number of directorship, removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director–qualification, appointment

Unit 6: Loans and Advances

Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits

Unit 7: Accounts & Audit

Rules and regulations regarding maintenance of accounts of a company, Rules regarding Audit of a company

Unit 8: Meetings, Minutes & Resolution

Types of meeting, Quorum, Notice of meeting, Minute, Resolution

Unit 9: MCA

Introduction, Corporate Identity Number, Director Identification Number, Company Forms, Fees, Company Master Data, Digital Signature Certificate, E-filing of Company Forms, XBRL

Books Recommended:

1. N.D. Kapoor : Company Law and Secretarial Practice.
2. M.C. Bhandari: Guide to Company Law Procedures.
3. Kannal, S., & V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi.
4. Kapoor, G.K., “Corporate Laws & Secretarial Practice”, Premier Book Company, New Delhi.

We will provide study materials prepared in –house to the students

SEMESTER-IV

Paper-1

E-Commerce

Credit - 4

Code: BBAR2205

Course Objectives:

To equip the student with the necessary skills required to view knowledge as the industrial revolution and to provide glimpses of worldwide development

Course Contents:

Unit 1: Introduction

Meaning, features, Elements of Ecommerce, Types of electronic commerce, E-commerce in India, Internet, World Wide Web. Web based tools for electronic commerce, intranet

Unit 2: E-Commerce Business

Types of Ecommerce- B2B, B2C and intra business, Retailing through internet, Direct Online Sales model, online advertising sales model, online commission model, E business models- manufacture model, advertising model, value chain model, brokerage Model, Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models

Unit 3: E-Commerce Tools

Setting up online store. Digital certificates, shopping cart software, internet merchant bank account, payment gateways, safety precautions for sellers and buyers, logistics of Ecommerce business, Web hosting

Unit 4: Payment System

Electronic Payment system, types of electronic payment systems, smart cards and Infrastructure issues in EPS, Electronic Fund Transfer, Digital Token based Electronics payment system, credit card/ debit card based EPS, Emerging financial instruments, home banking, online banking

Unit 5: E-Commerce Laws

E-security, Need for security , security concepts, Attacking methods – Cyber crimes, Cryptology, hacker, encryption, e-commerce security solutions- e-locking techniques e locking product, e locking services, Net Scape security solutions Risks & e payment system- Data protection, risk from mistakes & disputes – consumer protection, management information privacy, managing credit risk, Information technology Act, Cyber laws relating to E- Commerce, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and private key cryptography, digital signatures, digital certificates, security protocols over public networks HTTP ,SSL, Firewall as security control, public key infrastructure (PKI) for security prominent cryptographic applications. World Wide Web and security, Encryption, Transaction security, Secret Key Encryption, Public Key Encryption, Virtual Private Network (VPM)

Books Recommended:

1. S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business), Galgotia Publications.
2. P. T. Joseph, E-Commerce An Indian Perspective, S.J., PHI.

3. Kenneth C. Laudon, Carol Guerico Traver, 3.E-Commerce Business.Technology, Society, Pearson Education.
4. Schneider, E-Commerce, Thomson Publication

We will provide study materials prepared in –house to the students

Paper-2

Advanced Excel

Credit - 4

Code: BBAR2201

Course Objectives:

To know how to prepare MIS reports in a better way by applying advanced functions of MS Excel

Course Contents:

Unit 1:

Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application

Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function

DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]

PowerPivot, Creating Dashboard, Power View, Power Map, Power Query

Common Error Messages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions

Unit 2: ASAP Utilities

Introduction to ASAP Utilities, Select cells with the smallest & largest number, Insert multiple sheets (uses the cell values as sheet names), Create an index page with links to all sheets (clickable), Print Multiple sheets at once, Set print area on selected worksheets, Protect & Unprotect multiple sheets at once, Count and/or color duplicates in selection, Quick numbering of selected cells, Insert before and/or after current value, Merge column data (join cells), Insert multiple empty rows at once, Remove all empty columns & Rows, Put together rows or column from several sheets, Change Case, Delete all after a given number of characters, Spell/write out numbers or amounts, Some useful formulae of ASAP, Store files in One Drive, Introduction to Google Drive, Managing

Unit 3: Google Drive

Files in Google Drive, Form Creation, Sending and receiving response

Unit 4: Dashboard

Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.)

Books Recommended:

1. Alexis Leon and Mathews Leon: Fundamentals of information technology, Leon Techworld Pub.
2. Sinha, Computer Fundamentals, BPB Pub.

3. Malhotra, Computer Applications in Business
4. Saxena, Sanjay, “*A First Course in Computers*”, Vikas Publishing House

We will provide study materials prepared in –house to the students

Paper-3 Quantitative Techniques for Business Credit - 4

Code: BBAR2207

Course Objectives:

To familiarize the student with the theoretical foundation of qualitative business research. To familiarize the students with different statistical techniques used in business decisions.

Course Contents:

Unit 1: Linear Programming

Introduction, Mathematical Formulation of LPP, Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual

Unit 2: Transportation Problem

Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel’s Approximation Method. Optimum Solution by MODI Method, Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems

Unit 3: Assignment Problem

Introduction, Assignment algorithm, Unbalanced assignment problems

Unit 4: Game Theory

Basic Concept and Definitions. Two Person Zero Sum Game, Saddle point, Pure and Mixed Strategies, Reducing the size of the game using dominance property, Optimum Solution to a 2x2 game without saddle point, Graphical solution to 2xn and mx2 games

Unit 5: Project Analysis

Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade – Off Analysis for CPM Networks

Unit 6: Simulation

Introduction, Monte Carlo Simulation, Simulation and inventory control

Books Recommended:

1. Balwani Nitin *Quantitative Techniques*, Excel Books, New Delhi.
2. Bhardwaj R.S., *Business Statistics*, Excel Books.
3. Guilford J.P., *Fundamental Statistics in Psychology and Education*, Mc Graw
4. Gupta S.P., *Statistical Method*, Sultan Chand and Sons, New Delhi, 2008.

We will provide study materials prepared in –house to the students

Paper-4

**Entrepreneurship Development
Code: BBAR3202**

Credit-6

Course Contents:

- Unit-I:** Entrepreneurship: General concept, Definition, Entrepreneurial, culture, Theory of entrepreneurship, Types of entrepreneurship, entrepreneurial trade and motivation, Entrepreneur and professional manager.
- Unit-II:** Environment and entrepreneurial development: Entrepreneur environment, process of entrepreneurial Development, training of entrepreneur institutions, producing aids for an entrepreneurial development.
- Unit-III:** Project Appraisal and Management search for business ideas, project identification and formulations, project appraisal, Profitability and risk analysis, and Sources of finance, Role of consultancy organization.
- Unit-IV:** Legal and statutory Environment in setting of a small industry, Basics of vacancies Act, our job laws, government set up in promoting small financial institution, export - import rules.
- Unit-V:** Location of an enterprise, Factane design and layout, Setting quality standard steps in starting a small industry, incentive and subsidies, Problems in small enterprise Management, Sickness and Preventions.

Books Recommended:

1. Dynamics of Entrepreneurial Development and Management, Vasanta Desai HPH
2. Entrepreneurship Development, Colombo Plan Staff College of Technical Education (Adapted By Center for research and Industrial Staff Performance, Bhopal) Tata Mcgraw Hill. New Delhi -1998.

We will provide study materials prepared in –house to the students

Paper-5

Auditing

Credit - 4

Code: BBAR2202

Course Objectives:

The course is designed with an objective to enable students to understand the way auditing is conducted and put them in a position to identify the areas of fraud and errors in the accounts and take corrective actions while presenting the audit report.

Course Contents:

Unit 1: Basic Concepts

Nature, Scope and Significance of Auditing, Basic principles governing an audit, Overview of Auditing and Assurance Standards, Types of Audit

Unit 2: Conducting an Audit

Audit of payments, audit of receipts, audit of purchases, audit of sales, audit of assets and liabilities, audit of debtors and creditors

Unit 3: Company Audit

Qualification and disqualification of auditors, Remuneration of auditors

Unit 4: Audit Report

Qualifications, disclaimers, adverse opinion, reports and certificates, CARO

Unit 5: Audit Project

Project on how to conduct an audit

Books Recommended:

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Kamal Gupta, Practical Auditing.

We will provide study materials prepared in –house to the students

Paper-6

Business Ethics and Governance

Credit - 4

Code: BBAR2206

Course Objectives:

To acquire knowledge of ethics, emerging trends in good governance practices and sustainability.

Course Contents:**Unit 1: Introduction to Business Ethics**

Definition, Role in various types of business structures, responsibilities and obligations, Structure of business ethics

Unit 2: Ethics in the Workplace

Small Business Ethics, Codes of Conduct, Code of Ethics, Corporate Responsibility

Unit 3: Corporate Compliance

Definition, Responsibility, Laws and Regulations

Unit 4: Social Responsibility

Business accountability, Ethical Values, Environment

Unit 5: Ethics' Positive Impact on Business

Employee rights, Productivity, Legality Issues

Unit 6: Business Ethics and the Financial World

Various examples of Insider Trading, Junk Bonds and Leveraged Buyouts

Books Recommended:

1. Business Ethics and Corporate Governance (Principles & Practice) – Khanka S S
2. Case Studies in Business Ethics and Corporate Governance – Mohapatra / Sreejesh
3. Governance, Ethics & Social Responsibility of Business – Neeru Vasishth Namita
4. Ethics in Business and Corporate Governance – S K Mandal

We will provide study materials prepared in –house to the students

SEMESTER-V

Paper-1

Corporate Accounting

Credit - 4

Code: BBAR3101

Course Objectives:

To understand how to communicate financial information to parties outside the business organization like equity investors, creditors, employees, suppliers and clients

Course Contents:

Unit 1: Accounting for issue and redemption of Shares

Issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares, Sweat equity, Right and Bonus Share – Rules, Accounting, Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights, Underwriting of shares and debentures: Rules, Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting, Employee Stock Option Plan – meaning; rules, Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS, Buy Back of shares, redemption of preference shares

Unit 2: Issue and redemption of debentures

Issue of debentures, Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

Unit 3: Company Final Accounts

Introduction to Schedule III; Treatment of Tax; Rules for and Determination of Managerial Remuneration, compulsory transfer to reserve, Dividend and applicable, tax, Preparation of Profit & Loss A/C and Balance Sheet

Unit 4: Amalgamation and Reconstruction

Unit 5: Valuation of Shares and Goodwill

Books Recommended:

1. Dr. S.N. Maheswari, Financial Accounting
2. B S Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting

We will provide study materials prepared in –house to the students

Paper-2

Financial Market Operations

Credit - 4

Code: BBAR3102

Course Objectives:

To provide the student an understanding of financial market, its different products and operations

Course Contents:

Unit 1: Financial System

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries, the structure of Indian Financial System

Unit 2: Interest Rate Structure

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India

Unit 3: Money Market

Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets

Unit 4: Capital Market

Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs

Unit 5: Derivative: Futures & Options, Trading, Clearing & Settlement

Unit 6: Commodity: Clearing, Settlement & Risk Management of Commodity Trading

Unit 7: Mutual Fund Operations: Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation

Unit 8: Financial Services

Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies

Unit 9: Investors' Protection

Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role of The SEBI, Company Law Board, Judiciary

Books Recommended:

1. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
3. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.
4. Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata

We will provide study materials prepared in –house to the students

SEMESTER-VI

Sl. No.	Paper Code	Subject	Credit (L+T+P)	Category
1	BBAR3201	Global Finance-Specialization	3+1+0	4
2	BBAR3202	Banking Law & Practice	3+1+0	4
3	BBAR3203	Internship	0+0+18	12
Total				20

Paper-1**Global Finance****Credit - 4****Code:****Course Objectives:**

- To understand the historical perspectives of international monetary system and theories of exchange rate determination
- To learn the most suitable techniques and strategies to be applied for risk management in the foreign exchange market
- To analysis and management of country risk involved in investment decisions at multinational levels

Course Contents:**Unit 1: Introduction**

Meaning – Scope of International Finance – Forms of international business – exports, joint venture, licensing, franchise and other contracts, Factors contributing to growth in International Finance–Recent Changes in Global Financial Markets

Unit 2: International Business

International trade and specialization, absolute advantage and comparative cost advantage, factor properties, terms of trade, Balance of payment problems, international finance – disequilibrium, exchange rate determination

Unit 3: International Monetary System

Introduction – Exchange rate regime- The International Monetary Fund: Objectives and Funding Facilities – International Liquidity and Special Drawing Rights, International institutions for business

advancement – World Bank, GATT and WTO

Unit 4: Foreign Exchange Market

Major Participants- Spot market – Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market –Factors influencing exchange rates. types of Foreign Exchange Rates and Interest rate

Unit 5: Risks Associated

International Equities- Bonds- Gains from International Market – Short term and Medium term Instruments types of risks and tools

Unit 6: Multilateral Development Banks

The World Bank – International Finance Corporation – Asian Development Bank

Unit 7: Basis of negotiation

Role of raw material, costs, duties, tariffs, transportation, packaging and foreign exchange variances in negotiation of export prices

Books Recommended:

1. International Finance: Theory and Policy - Marc Melitz, Maurice Obstfeld, and Paul Krugman
2. International Finance – Piet Sercu
3. International Finance Regulation: The Quest for Financial Stability - Georges Ugeux
4. International Finance – Keith Pilbeam

We will provide study materials prepared in –house to the students

Paper-2

Banking Law & Practice

Credit - 4

Code:

Course Objectives:

The main objective of this course is to provide the student an understanding of legal and regulatory aspects of banking.

Course Contents:

Unit 1: Regulatory Framework and Compliances

Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002, Government and RBI's Powers Opening of New Banks and Branch Licensing

Unit 2: Legal Aspects of Banking Operations

Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities-Lien, Pledge, Mortgage, Hypothecation etc.-Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

Unit 3: Loans and Advances

Law, Practice and Policies governing the employment of the funds in the hands of the banker with special reference to the lending banker State Policy on Loans and Advances - Priority sector advances and socioeconomic policies - Financial inclusion - Self- Employment Schemes - Women Entrepreneurs - Small Scale Industries - Agricultural Finance, Export Finance, etc. – Micro Finance - How the banker profitably uses the fund - Call loans and loans repayable at short notice - Loans and advances - Overdrafts - Legal control over bank's deployment of funds.

Unit 4: Securities for Banker's Loans

The legal issues involved in and the practice governing different kinds of securities for banker's advances and loans Guarantees, pledge, lien, mortgage, charge – subject matters of collateral security Corporate Securities Documents of title to goods Land and Buildings Book debts Life Policies Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

Unit 5: Electronic Banking and IT in Banks

Introduction, IT Applications in Banking- Computer-Based Information Systems for Banking; Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Supply Chain Management; Customer Relationship Management; Integrated Communication Networks for Banks Security and Control Systems - Cybercrimes and fraud management Planning and Implementation of Information Systems

Books Recommended:

1. Hajols. T. N (2009), "Money and Banking", Gopaljee Enterprises.
2. Muraleedharan, D (2009), "Modern Banking: Theory and Practice", PHI Learning Pvt. Ltd.
3. Rajesh, R, Sivagnanansithi, T (2009), "Banking Theory: Law and Practice", Tata McGraw Hill Publishing Company Ltd.
4. Shekhar, K C (2009), "Banking Theory and Practice", Vikas Publishing House Pvt. Ltd.

We will provide study materials prepared in –house to the students

Project

Code:

Course Objectives:

To provide students live examples of the business with the help of real life documents and scenarios

Course Contents:

Unit 1: Project 1.1

Unit 2: Project on TDS

Unit 3: Project on VAT / GST

Unit 4: Project on Service Tax / GST

Unit 5: Project 2.1

Unit 6: Project 2.2

Unit 7: Project 3.1

Unit 8: Project 3.2

Project

Code:

Course Objectives:

To know how to apply for bank loan for a business with suitable projects data and supporting documents

Course Contents:

Unit 1: CMA Data Preparation
