



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM - CBCS COURSE (2023-26 BATCH)

SEMESTER V
BUSINESS LAW

PAPER CODE: BOC551
YEAR/SEMESTER: III/V
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

***Course Objective:** To understand basics of contract act, sales of goods act and legal provisions applicable for establishment, management, meetings and winding up of companies in India.*

UNIT- WISE COURSE OBJECTIVES

- COb1:** To develop the ability to identify the essentials of a Contract.
- COb2:** To acquire the knowledge Legality of the Object and remedies for breach of contract.
- COb3:** To demonstrate the concepts of the Sale of goods and consumer-related challenges
- COb4:** To identify the Roles, Rights, and duties of Directors and meetings of Companies.
- COb5:** To articulate the winding-up provisions of the latest amendments.

UNIT-I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract of contracts-Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance-Consideration definition-Essentials of valid consideration- Doctrine of Stranger to Contract “, “No Consideration No Contract” – Capacity to a Contract – Minor agreements.

UNIT-II: INDIAN CONTRACT ACT-II


Legality of Object and Consideration – agreement opposed to public policy- Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:


Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 2019: Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.


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UNIT-V: WINDING UP & INFORMATION TECHNOLOGY ACT 2000:

Meaning-Modes of Winding Up-Winding Up by tribunal-Voluntary Winding Up-Compulsory Winding Up - Consequences of Winding Up

Information Technology Act 2000

Objectives of Information Technology Act 2000 - Definitions -Digital signatures -E-governance - Offences & Penalties

SUGGESTED READINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. Company Law: Rajashree. -HPH to -Kavitha Krishna, Himalaya Publishing House
3. Business Laws -Dr. B. K. Hussain, Nagalakshmi -PBP
4. Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
6. Company Law: Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. Corporate Law: PPS Gogna, S Chand.
8. Business Law: D.S. Vital, S Chand
9. Company Law: Bagri AK, Vikas Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC551 CO1: Elucidate the agreement, its significance to form a contract.

BOC551 CO2: Discuss the legal provisions of contract and remedies for breach

BOC551 CO3: Demonstrate the types of goods and application of Redressal procedure to a consumer.

BOC551 CO4: Discuss the implications of contravening the provisions of companies Act

BOC551 CO5: Highlight the winding up procedure adopted by National Company Law Tribunal

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B.COM - CBCS COURSE (2023-26 BATCH)

RESEARCH METHODOLOGY

PAPER CODE: BOC552

YEAR/SEMESTER: III/VI

EXAM DURATION: 1 ½ Hrs

PPW: 1T+2R

NO. OF CREDITS: 2

MARKS: 35T + 15P/I

Course Objective: To introduce the basics of conducting research in social sciences.

UNIT- WISE COURSE OBJECTIVES

COB1: Aims to introduce basics of research, research design, scaling techniques and testing of hypothesis

COB2: To draw the inferences of the population from the sample using parametric and non-parametric tests and prepare the research report

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types - Testing Procedure.

UNIT-II: PARAMETRIC AND NON-PARAMETRIC TESTS AND RESEARCH REPORT:

Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova)- Concepts only- Contents of a Research Report.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC552 CO1: Appraise the research process, design, scaling techniques and hypothesis testing

BOC552 CO2: Evaluate the data sets using various parametric and non-parametric and prepare research report

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COST ACCOUNTING

PAPER CODE: BOC553A
YEAR/SEMESTER: III /V
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

Course Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize the concept of Cost Accounting and to gather knowledge on preparation of Cost Sheet in its practical point of view.

COB2: To facilitate the idea and meaning of Material Control with its techniques and pricing methods while issuing materials.

COB3: Develop the knowledge about labour remuneration and incentives. To introduce the concept of Overhead Cost and provide knowledge to students on allocation, apportionment and absorption of overheads.

COB4: To analyse and evaluate the Cost information, prepare Tenders, Estimated Cost sheets and Job Cost sheet.

COB5: To Assess the procedures in preparation of Cost Accounts in construction industries applying Contract Costing and production industries applying Process Costing.

UNIT-I: INTRODUCTION:

Cost Accounting: Definition -Evolution of Cost Accounting in India – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:


Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.


Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.


UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.


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UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing-Problems excluding multiple contracts, continuous contracts and trial balance problems

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses (Problems excluding stock)

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N. Arora, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC553A CO1: Discuss the basic concepts, principles and procedures involved in Cost Accounting.


BOC553A CO2: Understand various material control techniques and accounting for stores record.

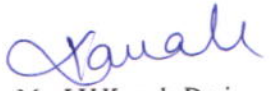
BOC553A CO3: Demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.

BOC553A CO4: Analyse the given information and prepare tenders, estimates and job cost sheets.

BOC553A CO5: Understand procedure in the preparation of cost accounts related to construction industries and process costing industries.


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ASSESSMENT OF INDIVIDUALS & GST

PAPER CODE: BOC554A
YEAR/SEMESTER: III/V
EXAM DURATION: 3HRS

PPW: 3T+4P
NO. OF CREDITS: 5
MARKS: 50T+15I+35P

Course Objective: *To acquire conceptual and legal knowledge about Income Tax provisions relating to clubbing, aggregation of income and assessment procedure for an Individual Assessee.*

UNIT- WISE COURSE OBJECTIVES

COB1: To categorize the Incomes falling under the head income from other sources and validate taxable income from other sources.

COB2: To integrate all heads of incomes and compute the taxable income.

COB3: To estimate total income and tax liability of an individual

COB4: To provide an insight about GST tax in India and to know about the registration process, its cancellation and revocation and to understand the meaning of supply.

COB5: to learn about the list of the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit and to explain to the students about the application of GST in case of businesses which are service oriented

UNIT-I: INCOME FROM OTHER SOURCES


General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.


UNIT-II: CLUBBING AND AGGREGATION OF INCOME


Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U- Problems on Computation of Taxable Income.

UNIT-III: ASSESSMENT OF INDIVIDUALS

Computation of Tax Liability – Applicability of Alternative Minimum Tax on Individual u/s 115JC- Problems on Computation of Tax Liability.


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UNIT-IV: INTRODUCTION TO GST, SUPPLY OF GOODS

Introduction to GST –Evolution-GST council- Taxes Subsumed under GST –GST tax slabs in India – structure of GSTG-components of GST- Registration -Process of Registration - Cancellation and renovation of Registration-Liability to register-supply of goods – meaning of Supply-Types of supply-supply Schedule-Types of Invoicing -Tax Invoice-bill of supply –purchases from different dealers-time and place of supply of goods-types of exports and imports of goods.

Labwork: Getting started with GST (goods)-Registration Process-Inter and intra state of supply of goods-Generating different types of invoices-Hierarchy of applying tax rates-exports-imports-exempted goods-Debit and credit note

UNIT-V: ITC MECHANISM, SUPPLY OF SERVICES, GENERATING REPORTS

Input tax credit mechanism-eligibility for claiming ITC-GST Return-inter and intra state supply of services-time and place of supply of services-exports and imports of services-payment of tax-steps for filing GSTR returns-GSTR 1, 2 and 3B-timeline of payment of gst-modes of payment-ITC set-off.

Labwork: Getting started with GST(services)-Accounting for intra and interstate supply of services-Accounting for Multiple services-Generating and filing GST returns-accounting for exports and imports

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning.
7. Income Tax (Direct and Indirect Taxes): Dr. R G Saha, Dr. Usha Devi N, Himalaya Publishers
8. Theory and Practice of GST: Joy and Dhingra, Kalyani Publishers

COURSE OUTCOMES:

BOC554A CO1- To appraise various incomes falling under the head other sources

BOC554A CO2- To estimate the total taxable income

BOC554A CO3- To assess tax liability by applying various provisions of IT Act.

BOC554A CO4- Identify about the importance of Indirect Taxes and the journey of GST in India, to know the process of GST registration, to learn different types of supply

BOC554A CO5- Apply GST for services in accounting software and list out the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit.

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FINANCIAL MANAGEMENT

PAPER CODE: BOC555A
YEAR/SEMESTER: III/V
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

Course Objective: To procure conceptual knowledge about financial management, evaluation of different capital budgeting techniques, familiarize with capital structure theories, determination of cost of capital and appraising the dividend theories.

UNIT- WISE COURSE OBJECTIVES

COB1: To annotate the importance of financial management and its relationship with other management areas.

COB2: To measure the time value of money and capital budgeting techniques

COB3: To determine the cost of capital

COB4: To infer the capital structure theories

COB5: To distinguish different leverages and appraising the dividend theories

UNIT-I: INTRODUCTION

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT-II: TIME VALUE OF MONEY & CAPITAL BUDGETING

TIME VALUE OF MONEY Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

CAPITAL BUDGETING


Meaning-types of Capital Budgeting-Decision Criteria-Techniques of Capital Budgeting-Traditional and Modern (DCF) methods-NPV v/s IRR.

UNIT-III: COST OF CAPITAL

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT-IV: CAPITAL STRUCTURE

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).


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UNIT-V: LEVERAGES & DIVIDEND DECISION

Operating- Financial-combined leverages (Including Problems) EBIT-EPS Analysis.

DIVIDEND DECISION- Dividend Theories-Walter Model, Gordon Model, M.M. Hypothesis.

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC555A CO1: Describe applications in financial management.


BOC555A CO2: Calculate common investment criteria and project cash flows associated with corporate project evaluation.

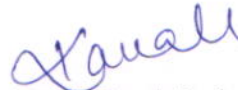
BOC555A CO3: Apply measures of cost of capital.

BOC555A CO4: Relate capital investment decisions and financial policies to business valuations.

BOC555A CO5: Describe the common factors influencing dividend policy and financial leverage to form long term financial policies for business.


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SEMESTER VI

PROJECT REPORT

PAPER CODE: BCC651
YEAR/SEMESTER: III/VI

PPW: 4R
NO. OF CREDITS: 2

Course Objective: This Course aims at perceiving practical problems / phenomenon / situation by undertaking the Project work.. To provide an opportunity to identify, define and analyze problems and issues and integrate knowledge in arriving at the solutions/suggestions in a business context.

Project work is a part of the prescribed curriculum to B. Com students.
Project work is allotted to a group of 4 students.

ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:

i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data Analysis and interpretation: this chapter should present the data analysis and inferences.

Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.

Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be typed on A4 white paper, and be 1.5 spaced.
- 2) All pages should be numbered, and numbers should be placed at the center of the bottom of the page.
- 3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.
- 4) 3 bound copies & a soft-copy should be handed in to the principal/director of your college/institute at the time of submission.

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5) Bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.

- Citation provides brief details of the author and date of publication for referencing the work in the body of the text.
- Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source.


Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

SUGGESTED READINGS:

Organizations Websites, Research Reports, Journals, Official Websites of RBI, SEBI, BSE, NSE, All published sources and unpublished sources.

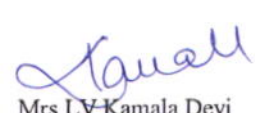
COURSE OUTCOMES:

At the end of the course, the students will be able to analyse, evaluate and apply the statistical knowledge in the field of research.


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COST CONTROL AND MANAGEMENT ACCOUNTING

PAPER CODE: BOC652A
YEAR/SEMESTER: III /VI
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

Course Objective: To inculcate analytical and computational ability among the students.

- COB1:** To familiarize the concept of Management Accounting and Techniques of Financial Statements.
- COB2:** To discuss various Ratios and their application in various concerns.
- COB3:** To demonstrate Marginal Costing Technique while taking decisions.
- COB4:** To learn Concepts of Budget and Its preparation along with setting of Standards with knowledge of Variance.
- COB5:** To articulate the procedure of Cash flow Statements and schedule of working capital changes.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS

Meaning and Importance of Management Accounting- Evolution of Management Accounting in India – Financial statement analysis: Meaning-uses-limitations-types and techniques – Comparative and Common Size Statement, Trend Analysis - simple problems

UNIT II: RATIO ANALYSIS

Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.(including problems)

UNIT III: MARGINAL COSTING

Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.(Problems) Marginal Costing for Decision Making Make or Buy


UNIT-IV: BUDGETARY CONTROL AND STANDARD COSTING

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed, Flexible and Cash Budgets.(Problems on Cash Budget and Flexible Budget Only)
Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance


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UNIT-V: CASH FLOW ANALYSIS AND FUNDS FLOW STATEMENTS

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements –

Procedure for preparation of Cash Flow Statement. Simple Problems.

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working

Capital – Statement of Sources and Application of Funds- Simple Problems only on Statement of changes in working capital.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC652A CO1: Implement the practice of Financial Statements.

BOC652A CO2: Stimulate the adoption of various Ratios from view of its application.

BOC652A CO3: Exemplify the interpretation of decision based on Marginal Costing Techniques.

BOC652A CO4: Integrate budgets of concerns and direct the knowledge of Variances.

BOC652A CO5: Build Cash Flow statements based on modifications as per the policies of the firm and schedule of working capital changes.

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DEPARTMENT OF COMMERCE
B.COM - CBCS COURSE (2023-26 BATCH)

AUDITING & CORPORATE GOVERNANCE

PAPER CODE: BOC 653A
YEAR/SEMESTER: III/VI
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

UNIT- WISE COURSE OBJECTIVES

- COB1-** To extend knowledge on the meaning and types of audit and planning and executing an audit
COB2- To define internal control, check & internal audit and facilitate the differences between them.
COB3- To summarise the meaning, steps of vouching, verification and valuation and to categorize Verification and valuation of assets and liabilities
COB4- To highlight company audit and reviewing the provisions of company audit under the companies act 2013.
COB5- To familiarize students with the concept of corporate governance.

UNIT-I: INTRODUCTION:

Origin of Auditing in India- Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit working papers – Audit Markings.

UNIT-II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS:

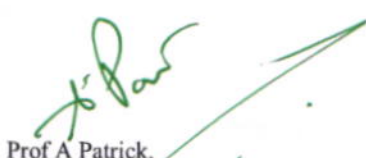
Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction
Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

UNIT-IV: COMPANY AUDIT:

Qualification and Disqualification – Appointment — Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors– Audit Committee – Audit Reports.

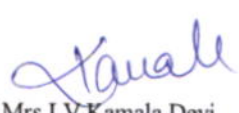
UNIT-V: CORPORATE GOVERNANCE:

Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance –Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance


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SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandon et al., S. Chand
9. Corporate Governance: H.R Machiraju, Himalaya Publication House.
10. Business Ethics and Corporate Governance, (2017) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K., International Publishing House Pvt. Ltd,
11. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
12. Business Ethics, (2005) 2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
13. Business Ethics An Indian Perspective, 2015, A. C. Fernando – Pearson
14. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
15. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
16. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

COURSE OUTCOMES:

At the end of the course the students will be able to understand


BOC653A CO1 - Outline the basic concepts of audit and audit planning


BOC653A CO2- Identifying the various techniques of Internal control and Internal checks required for audit

BOC653A CO3- Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

BOC653A CO4- Relate the various provisions of company audit under the companies act 2013.

BOC653A CO5- Annotating the significance of corporate governance.


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INVESTMENT MANAGEMENT

PAPER CODE: BOC654A
YEAR/SEMESTER: III/VI
EXAM DURATION: 3 Hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

Course Objective: To familiarize with concepts of risk and return relating to Investment

UNIT- WISE COURSE OBJECTIVES

- COB1:** To explain about investment process and investment avenues.
COB2: To evaluate the risk and return analysis.
COB3: To make the student understand about market and market indices.
COB4: To elucidate the process of portfolio selection.
COB5: To expound the application of portfolio selection and Sharpe's single model.

UNIT-I: INTRODUCTION:

Investment Management: Meaning and Definition – Objectives – Scope – Investment Vs Speculation – Investment Vs Gambling – Factors affecting Investment Decisions – Investment Alternatives – Types of Investors (Theory).

UNIT-II: RISK AND RETURN:

RETURN: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return – Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).
Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk – β as a Measure of Risk (Including Problems).

UNIT-III: MARKET INDICES:

Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India –Sensex and Nifty – Uses of Market Index (Simple Problems).

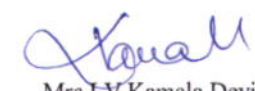
UNIT-IV: PORTFOLIO ANALYSIS:

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

UNIT-V: PORTFOLIO SELECTION:

Portfolio Selection: Meaning – Feasible Set of Portfolios – Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).
Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems).


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SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Masheswari, PHI.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC654A CO1: Describe the general structure of various financial markets.

BOC654A CO2: Valuation of stock return. To measure the systematic and unsystematic risk


BOC654A CO3: To analyze the market indices.

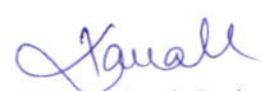
BOC654A CO4: Build a diversified portfolio.

BOC654A CO5: Assess portfolio performance.


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