**BHAVAN'S VIVEKANANDA COLLEGE**

OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094

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Autonomous College

DEPARTMENT OF COMMERCE

B.COM (HONOURS- CBCS) COURSE w.e.f. 2023-24**B.Com(Hons) Third Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER - V					
25	ELS5	English (First Language)	ELS5	3	3
26	BCH551	Business Law	DSC16	5	5
27	BCH552	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
28	BCH553	A) Assessment of Individuals & Theory & Practice of GST / B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	3T+4P/ 5	5
29	BCH554	A) Research Methodology / B) Strategic Management/ C) Investment Industry - I	DSE3	4T+2P/ 5	5
30	BCH555	A) International Finance / B) Project and Relationship Management/ C) Investment Instrument	DSE4	5	5
		Total		31/28	28
SEMESTER - VI					
31	ELS6	English (First Language)	ELS6	3	3
32	BCH651	Project Report	PR1	8R	4
33	BCH652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE5	5	5
34	BCH653	A) Auditing and Corporate Governance/ B) Financial Decision Making-II/ C) International Auditing	DSE6	5	5
35	BCH654	A) IND AS / B) Corporate Governance/ C) Investment Industry -II	DSE7	5	5
36	BCH655	A) Fundamentals of Financial Derivatives/ B) Business Applications of Emerging Technologies/ C) Investment Industry Controls	DSE8	5	5
		Total		31	27
		GRAND TOTAL		167/164	160

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SEMESTER V

BUSINESS LAW

PAPER CODE: BCH551
YEAR/SEMESTER: III/V
EXAM HRS: 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 of identifying the essentials of a Contract.
COB2: To acquire the knowledge Legality of Object and remedies for breach of contract.
COB3: To demonstrate the concepts of Sale of goods and consumer related challenges
COB4: To identify the Role, Rights and duties of Directors and meetings of Companies.
COB5: To articulate the Winding up provisions of latest amendments and provisions of Information Technology Act

UNIT-I: INDIAN CONTRACT ACT-I

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

COURSE OUTCOMES:

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


BCH551 CO1: Elucidate the agreement, its significance to form a contract.

BCH551 CO2: Discuss the types of goods and application of Redressal procedure to a Consumer.

BCH551 CO3: Demonstrate the types of goods and application of Redressal procedure to a consumer.

BCH551 CO4: Discuss the implications of contravening the provisions of companies Act

BCH551 CO5: Highlight the winding up procedure adopted by National Company Law Tribunal and demonstrate provisions of Information Technology Act


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COST ACCOUNTING

PAPER CODE: BCH 552A
YEAR/SEMESTER: III /V
EXAM HRS: 3 Hrs

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

Course Objective: To make the students acquire 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

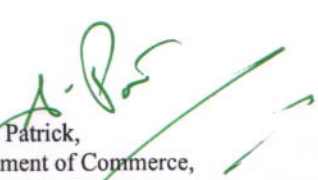
Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.


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

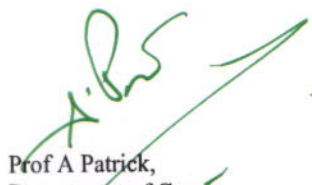
BCH552A CO1: discuss the basic concepts, principles and procedures involved in Cost Accounting.

BCH552A CO2: understand various material control techniques and accounting for stores record.

BCH552A CO3: demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.

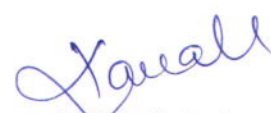
BCH552A CO4: analyse the given information and prepare tenders, estimates and job cost sheets.

BCH552A CO5: understand procedure in the preparation of cost accounts related to construction industries and process costing industries.


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ASSESSMENT OF INDIVIDUALS & THEORY OF GST

PAPER CODE : BCH 553A
YEAR/SEMESTER: III/V
EXAM HRS: 3 Hrs

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 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.

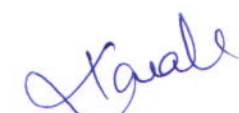
UNIT-III: ASSESSMENT OF INDIVIDUALS

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

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.


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Lab Work: 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.

Lab Work: 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 READING:

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. Theory and practice of GST, Dhingra, Kalyani Publishers
8. Income Tax(Direct and Indirect Taxes), Himalaya Publishers

COURSE OUTCOMES:

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

BCH553A CO1: Appraise various incomes falling under the head of other sources.

BCH553A CO2: Estimate the total taxable income

BCH553A CO3: Assess tax liability by applying various provisions of IT Act.

BCH553A 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

BCH553A 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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RESEARCH METHODOLOGY

PAPER CODE: BCH 554A
YEAR/SEMESTER: III/V
EXAM HRS: 3 Hrs

PPW: 4T + 2P
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

Course Objective: This paper aims to Stimulate Research among the young learners

UNIT- WISE COURSE OBJECTIVES

- COB1:** Aims at introducing the basics of research to the learners.
COB2: Pupils are to comprehend and learn the Research Design and its content.
COB3: Mentees are expected to learn the Measurement level and Scaling techniques and also the Sampling Considerations.
COB4: Registrants will be learning the testing of Hypothesis and draw inferences using t – test and F- test from the samples used.
COB5: To draw the inferences of the population from the sample using CHI-SQUARE test and ANOVA and provide guidance to prepare the research report.

UNIT-I: INTRODUCTION

Research: Objectives - Relevance - Classification - Process and Steps involved.
Formulation of the Research Problem - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN

Introduction –Contents of Research design - Concepts relating to RD- Classification - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING

Introduction - Measurement Levels/Scales - Scaling Techniques.
Sampling Considerations – Concepts, uses of sampling in real life, Sampling Vs Non sampling errors – Sampling Design (Probability and Non-Probability Sampling Design)

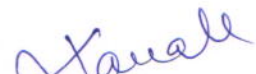
UNIT-IV: TESTING OF HYPOTHESIS -I

Hypothesis: Meaning - Types – Characteristics.
Hypothesis Testing: Procedure – Steps-T- Test - F- Test.

UNIT-V: TESTING OF HYPOTHESIS –II AND RESEARCH REPORT WRITING

Testing of hypothesis: Chi-Square Test, ANOVA (One Way ANOVA, Two Way ANOVA)
Report Writing: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation


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SUGGESTED READINGS:

1. Research Methodology: Deepak Chawla & Neena Sondhi: Vikas Publications
2. Research Methodology: Himalaya Publications.
3. Methodology of Research in Social Sciences: Krishna Swamy,
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneer Selvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV
9. Research Methodology: Sashi. K Gupta, Praneeth Rangi, Kalyani Publishers.

COURSE OUTCOMES:

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

BCH554A CO1: Familiarize with the research terminology and make them catch up the different types of research studies that they can conduct in their future endeavors.

BCH554A CO2: Accustom different methods of sampling and research designs which will enable them to construct a suitable research design for the project.

BCH554A CO3: Construct an appropriate questionnaire and establish a research hypothesis accordingly.

BCH554A CO4: Equip learners to do data analysis as per their data requirements, by which they will be able to draw inferences

BCH554A CO5: To know and apply the technology in the field of research and also prepare the project report as per the present-day requirements.

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INTERNATIONAL FINANCE

PAPER CODE: BCH555A
YEAR/SEMESTER: III/V
EXAM HRS: 3 Hrs

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

***Course Objective:** To procure conceptual knowledge about International Monetary System, preparation of Balance of Payment Statement, familiarize with the foreign exchange market, determination of exchange rates in spot and forward markets and assessing the exposures related to the volatility of exchange rates.*

UNIT- WISE COURSE OBJECTIVES

- COB1:** To annotate the importance of international finance and its relationship with domestic finance.
COB2: To categorize the stages of International Monetary system and preparation of Balance of Payment Statement.
COB3: To distinguish between hedging, arbitration and speculation in spot and forward markets.
COB4: To determine the exchange rates in the spot and forward markets.
COB5: To measure the foreign exchange exposures related to operating and accounting of an organization.

UNIT-I: INTRODUCTION

International Finance: Meaning – Nature - Scope – Importance – Features - Goals - IFM and Domestic Financial Management – Role of International Financial Manager in Multinational Corporations - Relationship between IFM and Other Management Areas – International Financial Environment (Theory).

UNIT-II: INTERNATIONAL MONETARY SYSTEM & INTERNATIONAL FLOW OF FUNDS

Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange Rate Regime since 1973 – International Liquidity – IMF Solution for Financial Crisis (Theory).

INTERNATIONAL FLOW OF FUNDS

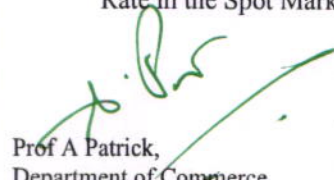
Balance of Payment – Methods of Compilation of Statistics of Balance of Payments – Current Account – Capital Account – Uses of Balance of Payments (Simple Problems).

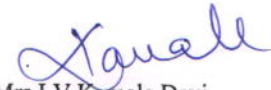
UNIT-III: FOREIGN EXCHANGE MARKET


Distinctive Features – Major Participants – Spot Market – Features – Currency Arbitrage in Spot Market – Speculation in Spot Market – Forward Market – Features – Arbitrage in Forward Market – Forward Market Hedging – Speculation in Forward Market – Swapping of Forward Contracts (Simple Problems).

UNIT-IV: EXCHANGE RATE MECHANISM

Exchange Rate Quotations – Nominal, Real and Effective Exchange Rates – Determination of Exchange Rate in the Spot Market – Factors – Exchange Rate Determination in Forward Market (Simple Problems).


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UNIT-V: FOREIGN EXCHANGE EXPOSURE

Measurement of Foreign Exchange Exposure: Meaning & Relevance of Foreign Exchange Exposure
Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems).

SUGGESTED READINGS:

1. Fundamentals of International Financial Management: S. Kevin, PHI
2. International Financial Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
3. International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited
4. Global Financial Management: Joseph Anbarasu, Ane Books PVT. Limited
5. International Financial Management: O.P. Agarwal, Himalaya Publishing House,
6. International Finance: Parul Khanna and Rubeena Bajwa, Kalyani Publishers,

REFERENCES:

International Financial Management: Vyuptakesh Sharan, PHI Learning Private Limited

COURSE OUTCOMES:

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

BCH555A CO1: Compare International Finance and Domestic finance.

BCH555A CO2: Summarize the International Monetary System and articulate a Balance of Payment Statement.

BCH555A CO3: Deduce hedging, arbitration and speculation activities in foreign exchange markets.

BCH555A CO4: Calculate nominal and real effective exchange rates.

BCH555A CO5: Assess the foreign exchange exposures faced by Multi-National Companies.

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SEMESTER VI

PROJECT REPORT

PAPER CODE: BCH 651
YEAR/SEMESTER: III/VI

PPW: 8
NO. OF CREDITS: 4

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 (Hons) students.
Project work is allotted to a group of 2 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:

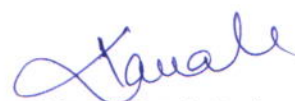
Organizations Websites, Research Reports, Journals, Official Websites of RBI, SEBI, BSE, NSE, All published sources and unpublished sources.

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: BCH652A
YEAR/SEMESTER: III /VI
EXAM HRS: 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

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

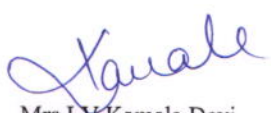
Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations (Problems) Marginal Costing for Decision Making Make or Buy

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

BCH652A CO1: implement the practice of Financial Statements.

BCH652ACO2: stimulate the adoption of various Ratios from a point of view of its application.

BCH652A CO3: exemplify the interpretation of decision based on Marginal Costing Techniques.

BCH652A CO4: integrate budgets of concerns and direct the knowledge of Variances.

BCH652A CO5: build Cashflow based on modifications as per the policies of the firm.

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AUDITING AND CORPORATE GOVERNANCE

PAPER CODE: BCH 653A
YEAR/SEMESTER: III/VI
EXAM HRS: 3 Hrs

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

Course Objective: To extend knowledge on the concepts of auditing and corporate governance.

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 facilitating 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 Notebook – 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.,
11. International Publishing House Pvt. Ltd,
12. Corporate Governance,(2014), Bholanath Dutta and S.K. Podder - Vision Book house,
13. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
14. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
15. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
16. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
17. 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

BCH653A CO1: Outline the basic concepts of audit and audit planning

BCH653A CO2: Identifying the various techniques of Internal control and Internal checks required for audit

BCH653A CO3: Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

BCH653A CO4: Relate the various provisions of company audit under the companies act 2013.

BCH653A CO5: Annotating the significance of corporate governance.

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IND AS

PAPER CODE: BCH 654A
YEAR/SEMESTER: III /VI
EXAM HRS: 3 Hrs

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

Course Objective: To make the students acquire the knowledge and application of Indian Accounting Standards.

UNIT- WISE COURSE OBJECTIVES

- COB1:** To introduce Accounting Standards and evaluate the process for setting standards
- COB2:** To familiarise with IFRS and differentiate between Ind AS and IFRS
- COB3:** To gain insight into Ind Accounting Standards relating to Financial Reporting and Disclosure
- COB4:** To understand standards providing guidance on Financial Statements
- COB5:** To explain standards relating to business acquisitions and Consolidations

UNIT-I: INTRODUCTION

Accounting Meaning, Evolution, Accounting Principles, Users of Accounting information, Accounting standard, Concept, Evolution, Procedure for setting standards Constitution and Functions of ASB, Difficulties in standard setting process,

UNIT-II: FINANCIAL REPORTING

Need for Global Financial reporting, IFRS Concept, Convergence of Accounting standards – Challenges and Benefits, IND AS Concept, Road map for convergence in India, Significant differences between IND AS vs IFRS, Carve In's and Carve Out's.

UNIT-III: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE

PART – A Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including short problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors

PART – B Ind AS-10: Events after the Balance Sheet Date — Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS-108: Operating Segments.

UNIT-IV: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS

PART – A Ind AS-2: Inventories (Including short problems) -Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – (Including short problems)

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PART –B Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs (Including short problems) –Ind AS 33- Earnings per share (including short problems) Ind AS-38: Intangible Assets (Including short problems)

UNIT-V: STANDARDS RELATING BUSINESS ACQUISITIONS AND CONSOLIDATIONS

PART – A Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations (Including short problems) –Ind AS-110: Consolidated Financial Statements (Including short problems)

PART – B Ind AS-111: Joint Arrangements – Ind AS-112: Disclosure of interest in other entities, Ind AS 115- Revenue from contracts with customers.

SUGGESTED READINGS:

1. Rawat D.S. "Ind ASs Converged IFRS" Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Accounting Standards: Rawat D.S, Taxmann Allied Services Private Limited
4. IFRS Concepts and Applications: Kamal Garg, Bharat Law House Pvt. Limited
5. Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Accounting Theory & Management Accounting: Jain S.P. & Narang K.L, Kalyani
7. Accounting Standards and Corporate Accounting Practices: Ghosh T.P, Taxman

COURSE OUTCOMES:

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

BCH654A CO1: Exemplify the key concepts of Indian Accounting Standards and evaluate the process and difficulties of setting standards

BCH654A CO2: Define and explain IFRS and differentiate between Ind AS and IFRS

BCH654A CO3: Describe an Overview of standards relating to financial reporting & disclosure

BCH654A CO4: Identify various standards providing guidance on Financial Statements

BCH654A CO5: Explain standards relating to business acquisitions and Consolidations

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FUNDAMENTALS OF FINANCIAL DERIVATIVES

PAPER CODE: BCH 655A
YEAR/SEMESTER: III /VI
EXAM HRS: 3 Hrs

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

COURSE OBJECTIVE: *To obtain conceptual knowledge about derivatives and its evolution, distinguish between spot and forward markets and their price determination, familiarizing the futures market and its mechanism of determining prices, assessing the put-call parity and application of option pricing models.*

UNIT. WISE COURSE OBJECTIVES

Cob1: To demonstrate the features and types of derivatives and its evolution in India

COB2: To outline the forward contract features, extend the mechanism of determining forward price and valuation of forward contract.

COB3: To distinguish between forward and futures contract, identify the futures theory and applying it to determine futures price.

COB4: To categorize futures and options, make use of the determinants of option pricing in applying put-call parity

COB5: To apply the option pricing models in estimating the option prices

UNIT – I: INTRODUCTION TO DERIVATIVES

Derivatives – Meaning — Definition- Features – Types of derivative contracts or Instruments – Uses – Critiques - Introduction to Derivative Markets – History – Participants – Evolution of Derivative Market in India – Derivatives Exchanges in India. (Theory only)

UNIT – II: FORWARD CONTRACTS AND ITS MECHANISM

Introduction – Forward Contracts – Meaning – Features of Forward Contract – Difference between forward contract and spot contract – Classification of forward contracts – Forward contract mechanism- Advantages and Disadvantages of forward contracts – Relationship between forward price and the expected future spot price – Determination of forward prices – Value of forward contract (Simple Problems)

UNIT – III: FUTURES CONTRACT AND ITS TRADING MECHANISM

Futures contract – Meaning and Definition, Features and types of futures contract-. Distinction between forwards and futures – futures market trading mechanisms – Basic concepts in futures pricing- Determination of futures prices – Theory of futures prices. (Simple problems on determination of futures prices)

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UNIT – IV: OPTIONS BASICS AND PRICING

Definition to an option, Types of option: Call option, put option, American Option and European Option. Difference between Options and Futures contract, Value of an option- Determinants of Option Pricing. - Put – Call Parity. (Simple problems on calculation of Intrinsic value and time value)

UNIT V: OPTION PRICING MODELS

The Binomial option pricing model (BOPM): assumptions – single and two period models. Introduction – Assumptions of the Black –Scholes option pricing model – Black Scholes option pricing model – Applications of BSOPM. (Problems on BOPM and BSOPM)

SUGGESTED READINGS:

1. S.L.Gupta, “Financial Derivatives”, PHI Publications
2. Prafulla Kumar Swain, “Fundamentals of Financial Derivatives”, HPH
3. Dun and Bradstreet, “Financial Risk Management “, 2007 TMH, Delhi.
4. Bishnupriya Mishra, Sathya Swaroop Debasish, “Financial Derivatives”, Excel Books Publications.
5. John C Hull and Sankarshan Basu, “Options, Futures and Other Derivatives”, 7th Ed, Pearson Education.
6. Risk Management & Derivatives – Rene M.Stulz, cengage learning , 2003 edition (Indian edition)
7. Jayanth Rama Varma, “Derivatives and Risk Management”, TMH.
8. Don M Chance & Robert Brooks, “Derivatives and Risk M

REFERENCES:

Prafulla Kumar Swain, "Fundamentals of Financial Derivatives", HPH Bishnu priya Mishra, Sathya Swaroop Debasish, "Financial Derivatives", Excel Books Publications.

COURSE OUTCOMES:

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

BCH655A CO1: Recall the features and types of derivatives and its evolution in India.

BCH655A CO2: Determine the forward contract price and value a forward contract

BCH655A CO3: Identify the futures pricing theory in the determination of futures price

BCH655A CO4: Perceive the determinants of option pricing and apply put-call parity theory

BCH655A CO5: Estimate the option price by applying option pricing models

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