

VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Understand the concepts of Budgetary Control.		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		10
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Module No.2: Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.		
Module No.3: Ratio Analysis		10
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
Module No.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.		

Skill Development Activities:

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
- Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
- Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the procedure for computation of income from business and other Profession. b) Understand the provisions for computation of capital gains. c) Learn to compute the taxable income from other sources. d) Learn the computation of total income of an Individual. e) Understand the provisions relating to Set Off and Carry Forward of Losses		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		16
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		12
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Module No. 5: Computation of Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

Skill Development activities:

1. Mention the procedure involved in the computation of income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes
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Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.3		
Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand Weighted Average Cost of Capital and its significance Comprehend the different advanced capital budgeting techniques. Understand different capital structure theories and its application in financing decisions. Evaluate different dividend decisions and its impact on the security valuation. Understand the important components of Working capital and its management. 		
Syllabus:		Hours
Module No.1: Cost of Capital		12
Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital–Computation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.		
Module No. 2: Capital Structure Theories		8
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.		
Module No.3: Risk Analysis in Capital Budgeting		12
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach – Probability Approach–Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).		
Module No. 4: Management of Current Assets		14
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.		
Module No. 5: Dividend Decision and Theories		10
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.		

Skill Development Activities:

1. List any six inventory techniques.
2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures.
3. Prepare with imaginary data relating to dividend policies practiced by any two companies.
4. Calculate the different ratios under receivable management using imaginary figures.
5. Compare Net Income Approach and Net Operating Income Approach.

Books for Reference:

- IM Pandey, Financial Management, Vikas publications, New Delhi.
- Abrish Guptha, Financial Management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F2		
Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the concept of investments and various investments avenues available. Comprehend the functioning of secondary market in India. Underline the concept of risk and return and their relevance in trading in securities. Illustrate the valuation of securities and finding out the values for trading in securities. Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market. 		
Syllabus:		Hours
Module No.1: Introduction to Investment		10
Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation –Features of a good investment –Investment Process. Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives(Only Concepts)		
Module No.2: Security Analysis		12
Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work, Technical Analysis – Concept, Theories - Dow Theory, Elliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).		
Module No.3: Risk & Return		12
Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk – Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return. (Problems on Calculation of Risk and Returns on Portfolio)		
Module No.4: Valuation of Securities		12
Introduction: Valuation of securities: Meaning and need for valuation of securities - Valuation of Bonds – debentures - Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth – Earnings Capitalization Approach with and without growth)		
Module No.5: Portfolio Management		10
Portfolio Management: Meaning -Need –Objectives –process of Portfolio management –Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).		

Skill Development Activities:

1. Compare the data of any three financial instruments selected for investment.
2. Open Demat account, learn how to trade in stock market
3. Prepare and submit the report on the challenges of stock trading.
4. Prepare a report on systematic and unsystematic risk analysis.
5. Calculate the intrinsic value of any three bonds listed on BSE/NSE, making necessary assumptions.

Books for Reference:

- Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
- Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
- Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
- Kevin S. Portfolio Management, PHI, New Delhi.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
- Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM HR-2 Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Class room lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counseling. e) Apprehend the HR performance.		
Syllabus:		Hours
Module No.1: Conceptual Analysis of Human Resource Development		12
Introduction – Meaning and Definition of HRD - Need for HRD-Multiple Goals of HRD - HRD Department and its Task - HRD for Organizational Effectiveness - HRD in the Indian Context - HRD Mechanisms - Employee Empowerment - HRD as a Motivational Factor.		
Module No.2: Frame Work of Human Resource Development		10
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No.3: Human Resource Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction - Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development - Realistic Job Review.		
Module No. 4: HRD Evaluating Programs		10
Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		

Skill Development Activities:

1. List out any six qualities of a successful HR Manager.
2. Write a report on employee welfare facilities provided by a company.
3. List the role and responsibilities of HR trainer.
4. Mention any six benefits of training employees in an Organization.
5. List any six issues of Employee Counseling.

Books for Reference:

- Werner & Desimone, Human Resource Development, Cengage Learning.
- William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jerse
- Uday Kumar Haldar, Human Resource Development, Oxford University Press.
- Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
- Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
- Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
- Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
- Rao, T.V: HRD Audit, Sage Publications, New Delhi.
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.6 (a) (Vocational Course-2)		
Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Understand the calculation of Depreciation b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Understand the rate of TDS for different sources of income. e) Understand the procedure of filing ITR's 		
Syllabus:		Hours
Module No.1: Depreciation Provisions under IT Act		10
Introduction-Meaning of Depreciation, Important points regarding depreciation, Block of assets, Conditions for allowance of Depreciation- Normal and additional depreciation, Assets eligible for additional depreciation- Problems on Computation of depreciation.		
Module No.2: Assessment of Partnership firms		14
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income– Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.		
Module No. 3: Assessment of Companies.		14
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
Module No.4: Tax Deducted at Source and Provisions for TDS		10
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
Module No.5: Tax Under E- Environment and ITR filing		8
Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR. E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.		

Skill Development Activities:

1. Prepare a chart showing rates of depreciation for different assets.
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
4. Prepare a chart showing rates of TDS for any 6 different incomes.
5. List out the different forms used for filing IT returns

Books for Reference:

- Vinod K Singhania—"Direct Taxes- Law and Practice", Taxmann Publications
- HC Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications
- Gaur and Narang; Direct Taxes, Kalyani Publishers
- Rajiva S. Mishra—Direct & Indirect Tax
- Santhil & Santhil: Business taxation.