



# **RANI CHANNAMMA UNIVERSITY BELAGAVI**

## **THE COURSE STRUCTURE & SYLLABUS OF UNDER GRADUATE BACHELOR OF COMMERCE**

**5<sup>th</sup> & 6<sup>th</sup> Semesters w.e.f.**

**Academic Year 2022-23 and Onwards**

**Under  
CHOICE BASED CREDIT SYSTEM (CBCS)**

**RANI CHANNAMMA UNIVERSITY, BELAGAVI**  
Vidyasangama Bhootaramanhatti, Belagavi-591106

**COURSE STRUCTURE**

**Bachelor of Commerce (CBCS)**

Regular

(With Effect from Academic Year 2022-23)

	Course Code	Subject Course and	Teaching Hours	Examination Duration	End Semester Examination Marks	IA Marks	Total Marks	Total Credits
<b>FIFTH SEMESTER</b>								
Par-I	DSC 5.1	Management Accounting	4	3	80	20	100	4
	DSC 5.2	Income Tax-I	5	3	80	20	100	4
	DSC 5.3	Cost Accounting	5	3	80	20	100	4
	DSC 5.4	Indian Accounting Standards	4	3	80	20	100	4
<b>Total</b>			<b>18</b>	<b>-</b>	<b>320</b>	<b>80</b>	<b>400</b>	<b>16</b>
<b>Group-I : ACCOUNTING AND TAXATION</b>								
Part-II	DSCAT 5.5	Accounting for Managerial Decisions	5	3	80	20	100	4
	DSCAT 5.6	Goods and Service Tax	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – II : FINANCE</b>								
Part-II	DSCF 5.5	Corporate Valuation and Restructuring	5	3	80	20	100	4
	DSCF 5.6	Strategic Working Capital Management	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – III : MARKETING</b>								
Part-II	DSCM 5.5	Fundamentals of Rural Marketing	5	3	80	20	100	4
	DSCM 5.6	Advertising and Salesmanship	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – IV : INSURANCE AND BANKING</b>								
Part-II	DSCIB 5.5	Fundamentals of Life Insurance	5	3	80	20	100	4
	DSCIB 5.6	Principles of Banking	5	3	80	20	100	4

<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Part-III</b>	SEC 5.7	Community Services	2	2	40	10	50	1
<b>Part-IV</b>	SEC 5.8	E-Accounting	2	2	40	10	50	2
<b>Total</b>			<b>4</b>		<b>80</b>	<b>20</b>	<b>200</b>	<b>3</b>
<b>Grand Total (Vth Semester)</b>			<b>32</b>		<b>560</b>	<b>140</b>	<b>700</b>	<b>27</b>
<b>SIXTH SEMESTER</b>								
Part-I	DSC 6.1	Principles and Practice of Auditing	4	3	80	20	100	4
	DSC 6.2	Income Tax-II	5	3	80	20	100	4
	DSC 6.3	Costing Methods	5	3	80	20	100	4
	DSC 6.4	Indian Financial Institutions and Markets	4	3	80	20	100	4
<b>Total</b>			<b>18</b>	<b>-</b>	<b>320</b>	<b>80</b>	<b>400</b>	<b>16</b>
<b>Group-I : ACCOUNTING AND TAXATION</b>								
Part-II	DSC 6.5	Strategic Cost and Performance Management	5	3	80	20	100	4
	DSC 6.6	Corporate Tax Planning and Management	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – II : FINANCE</b>								
Part-II	DSC 6.5	Risk Management and Derivatives	5	3	80	20	100	4
	DSC 6.6	International Financial Management	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – III : MARKETING</b>								
Part-II	DSC 6.5	Services Marketing	5	3	80	20	100	4
	DSC 6.6	Consumer Behaviour	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
<b>Group – IV : INSURANCE AND BANKING</b>								
Part-II	DSC 6.5	General Insurance Business	5	3	80	20	100	4
	DSC 6.6	Information Technology in Banking	5	3	80	20	100	4
<b>Total</b>			<b>10</b>	<b>-</b>	<b>160</b>	<b>40</b>	<b>200</b>	<b>8</b>
Part-	SEC 6.7	Enterprise Resource Planning	2	2	40	10	50	1

III	SEC 6.8	Internship Programme	2	-	40	10	50	2
<b>Total</b>			<b>4</b>		<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
<b>Grand Total (VIth Semester)</b>			<b>32</b>		<b>560</b>	<b>140</b>	<b>700</b>	<b>27</b>

**Note:**

1. The B.Com curriculum is divided into four parts and contains different courses, The courses have been named after **AECC**: Ability Enhancement Compulsory Course; **DSC**: Discipline Specific Course; **SEC**: Skill Enhancement Course; and **CC&EC**: Co-curricular and Extra-curricular Activities
2. A practical is a ‘hands–on class’ which allows students to apply the theories learnt in the class room. One hour practical class is equal to one hour theory class and the class is managed by a single teacher. Practical classes may be conducted in the Business Lab or in Computer Lab or in the class room depending on the requirement. Experienced and Competent subject teachers may be allotted the practical workload.
3. IA marks for practical on skill development subject shall be awarded on the basis of practical records submitted by the student and on the basis of internal assessment tests.
4. Co-curricular and Extra-curricular Activities: A student shall opt for one of the following activities offered in the college, in all the four semesters of the undergraduate programme. The activity carries a credit each and will be internally assessed for 50 marks. The activities may include a) N.S.S. / N.C.C b) Sports and Games c) Physical Education or Activities related to Yoga d) Field studies / Industry Inplant Training. e) Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc. f) A Small project work concerning the achievements of India in different fields g) Evolution of study groups/seminar circles on Indian thoughts and ideas. h) Computer assisted/web-based learning and e-library skills Evaluation of Co-curricular and Extra-curricular Activities shall be as per the procedure evolved by the university from time to time.
5. Student shall have to continue with the same elective groups opted in the Fifth Semester to complete the B.Com course.
6. The students of the sixth semester should undergo 10 days intensive training in any organisation for the Internship Program preferably after completion of fifth semester and before commencement of sixth semester examinations. After the training programme they should prepare and submit the report covering functions of the industry and its contributions towards society. The internship programme should carry 50 marks, out of which 40 marks for the brief report on the in-plant training and 10 marks for the internal assessment. The concerned records should be kept in the college/department for at least six months, which should be produced to the university authorities as and when asked.

**COURSE - DSC-5.1: MANAGEMENT ACCOUNTING**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The objective of this course is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO MANAGEMENT ACCOUNTING:</b> 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.	10
II	<b>ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS:</b> Meaning of Financial Statements - Features - Objectives - Advantages and Limitations - Types of Analysis - Methods of Financial Analysis - Problems on Comparative Statement analysis - Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.	10
III	<b>CASH FLOW ANALYSIS:</b> Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund 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.	10
IV	<b>RATIO ANALYSIS:</b> Meaning and Definition of Ratio - Accounting Ratios and Ratio Analysis - Uses and Limitations - Classification of Ratios - Liquidity Ratios - Profitability Ratios and Solvency Ratios.	10
V	<b>MANAGEMENT REPORTING SYSTEM:</b> Meaning and definition of Management Reporting - Requisites of a good reporting system - Principles of good reporting - Kinds of reports - Drafting of reports by management accountant under different situations.	10

**Reference Books:**

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.
2. S. C. Saxena, Management Accounting,
3. Dr. S.N. Goyal and Manmohan, Management Accounting,
4. B.S. Raman, Management Accounting, United publishers
5. Sharma and Gupta, Management Accounting, Kalyani Publishers
6. M Muniraju & K Ramachandra, Management Accounting, HPH
7. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH
8. Dr. B Mariyappa , Management Accounting, HPH
9. Sudhindra Bhat- Management Accounting

**COURSE - DSC-5.2: INCOME TAX-I**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The objective of this course is to expose the students to the various provisions of Income Tax Act relating to computation of Income of individual assessee.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO INCOME TAX:</b> Brief History of Indian Income Tax - Legal Frame Work - Types of Taxes - Cannons of Taxation - Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income - Scheme of taxation: Meaning and classification of Capital & Revenue - Income tax authorities: Powers & functions of CBDT - CIT & A.O.	10
II	<b>EXEMPTED INCOMES:</b> Introduction - Exempted Incomes u/s 10 applicable to Individual Assesseees - Agricultural Income: Definition - Scheme of Partial Integration (Theory only)	6
III	<b>RESIDENTIAL STATUS AND INCIDENCE OF TAX:</b> Determination of Residential Status of Individual assesseees - Incidence of Tax. Problems.	8
IV	<b>INCOME FROM SALARY:</b> Meaning and Definition – Basis of Charge – Advance Salary –Arrears of Salary – Allowances - Perquisites - Provident Fund - Profits in Lieu of Salary - Voluntary Retirement – Compensation - Retrenchment Compensation - Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 - Problems on computation of taxable Income from Salary.	24
V	<b>INCOME FROM HOUSE PROPERTY:</b> Basis of Charge - Deemed Owners - Exempted House Property Income - Composite Rent – Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual Value u/s 24 - Problems on computation of taxable Income from House Property.	12

**Reference Books:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P)ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I,VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

**COURSE - DSC-5.3: COST ACCOUNTING**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The objective of this course is to familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO COST ACCOUNTING:</b> Meaning – Nature – Objectives – Functions – Significance - Difference between Cost Accounting and Financial Accounting - Various Elements of Cost and Classification of Cost - Cost object - Cost unit - Cost driver - Use of IT in Cost Accounting; Limitations of Cost Accounting; <b>Cost Sheet:</b> Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet/Statement - Problems on Cost Sheet - Tenders and Quotations.	14
II	<b>MATERIALS COST:</b> Meaning - Importance and Types of Materials – Direct and Indirect Material; Materials procurement: Procedure for procurement of materials and documentation involved in procurement of materials -Material Storage and Records: Duties of Store keeper, Store records; Material Issues and Valuation: Procedure for material issues - Valuation of material issues - preparation of Stores Ledger/Account -FIFO, LIFO, Simple Average Price and Weighted Average Price Methods - Problems. EOQ, ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control-KANBAN, JIT (concepts only).	12
III	<b>EMPLOYEE COST:</b> Meaning – Components - Classification and Importance of Employee (Labour) Cost in Organizations; Time keeping and Time booking - Idle time - Causes and Treatment of Normal and Abnormal Idle time – Overtime - Causes and Treatment (Theory Only); Causes and effects of Employee Turnover - Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate only)	8
IV	<b>OVERHEADS:</b> Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	14
V	<b>RECONCILIATION OF COST AND FINANCIAL ACCOUNTS:</b> Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation - Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts - Preparation of Reconciliation Statement - Problems.	8

**Reference Books:**

1. Jain and Narang. Cost Accounting, Kalyani Publication House
2. M.N Arora Cost Accounting ,HPH
3. M.V. Shukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. Dr. V Rajeshkumar, Dr. R K Srikanth – Cost Accounting MHE India
6. Ratnam, Cost Accounting -Kitabmahal
7. P C Tulsian, Cost Accounting – MHE India
8. Nigam & Sharma: Cost Accounting, HPH
9. Dr. B. Mariyappa: Cost Accounting HPH
10. Khanna, Ahuja & Pandey – Practical Costing - S Chand & Co. Ltd.
11. B.S. Raman, Cost Accounting. United Publisher
12. V. A. Patil & B. S. Navi; Cost Accounting-I, S.Chand & Co. Ltd.
13. Ravi M. Kishore – Cost Management –Taxmann.



**COURSE - DSC-5.4: INDIAN ACCOUNTING STANDARDS**

Weekly Teaching Hours: 4  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with IFRS, which makes the students to acquire knowledge about various IndAS.

Units	Topics	No. of Periods
I	<b>ACCOUNTING STANDARDS:</b> Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards - Limitations of Accounting Standards - Orientation to International Accounting Standards and International Financial Reporting Standards - Accounting Standards in Indian Context - Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board	8
II	<b>PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS:</b> Framework for preparation of financial statements - Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss - Balance Sheet - Statement of Changes in Equity - Statement of Cash Flows and Notes to Accounts; Problems on preparation of Statement of Profit & Loss and Balance Sheet.	10
III	<b>PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS:</b> Revenue Recognition (Ind. AS 18); Valuation of Inventory (Ind AS 2); Property - Plant and Equipment - including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23); Intangible Assets (Ind. AS 38); Provisions (Ind AS 37); Earnings per Share (Ind AS 33).	12
IV	<b>PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS:</b> Segment Reporting (Ind. AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind. AS 10), Interim Financial Reporting (Ind AS 34)	10
V	<b>GROUPING OF ACCOUNTS:</b> Meaning of Group - Holding and Subsidiary Company - Purpose and benefits of preparing Consolidated Financial Statements - Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements - Components of Consolidated Financial Statements - Calculation of Non controlling Interest - Calculation of Goodwill or Capital Reserve on Consolidation; Accounting treatment for inter-company debts - unrealized profit on stock.	10

**Reference Books:**

- 1 IFRS - Student Study Guide - ISDC
- 2 IFRS for India, Dr. A. L. Saini, Snow White Publications
- 3 Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- 4 IFRS Explained - A Guide to IFRS by BPP Learning Media
- 5 IFRS Concepts and Applications by Kamal Garg, Bharath Law House Private Limited.
- 6 IFRS: A Quick Reference Guide by Robert J Kirk, Elsevier Ltd.
- 7 IFRS, Barry Larking, Taxman Publications
- 8 Anif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
- 9 Anil Kumar, V. Rajesh Kumar and B. Mariyappa, Indian Accounting Standards, Himalaya Publishing House
- 10 Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers.
- 11 Study material of the Institute of Chartered Accountants of India (ICAI), The Institute of Cost and Management Accountants of India (ICMAI), and The Institute of Company Secretaries of India (ICSI) – [Freely downloadable from the websites of respective institutions].

**COURSE – DSCAT-5.5: ACCOUNTING FOR MANAGERIAL DECISIONS**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To develop among learners, an understanding of the various tools and techniques for controlling and reducing cost, and enable effective decision making.

Units	Topics	No. of Periods
I	<b>COST CONTROL AND COST REDUCTION:</b> Cost Management - Components of Cost Management - Cost Control and Cost Reduction - Areas of Cost Control and Cost Reduction - Overview of Tools and Techniques for Cost Control and Cost Reduction.	10
II	<b>MARGINAL COSTING:</b> Basic concepts of marginal costing - Contribution Margin - Break-even Analysis - Break-even and profit-volume charts - Contribution to Sales Ratio - Margin of Safety - Angle of Incidence - Cost-volume-profit - Multi-product break-even analysis - Key (Limiting) factor.	12
III	<b>SHORT-TERM DECISION MAKING:</b> Determination of cost / price of a product / service under marginal costing method - Determination of cost of finished goods and work-in-progress - Comparison of marginal costing with absorption costing methods and reconciliation - Short-term decision making - Make or Buy - Profitable Product Mix - Addition of a new product or line, - Discontinuing an existing product or line.	12
IV	<b>STANDARD COSTING:</b> Setting up Standards - Types of Standards - Standard Costing as a method of performance measurement - Calculation and reconciliation of cost variances - Material Cost Variance - Employee Cost Variance - Variable Overhead Variance and Fixed Overhead Variance.	12
V	<b>BUDGETARY CONTROL:</b> Meaning of Budget - Essentials of Budget - Budget Manual - Budget Setting Process - Preparation of Budget and Monitoring Procedures - Use of Budget in Planning and Control - Flexible Budget - Preparation of Functional Budget for operating and non-operating functions - Cash budget - Master Budget - Introduction to principal / key budget factor - Zero Based Budgeting (ZBB) - Performance Budget - Control Ratios and Budget Variances.	14

**Reference Books:**

1. V Rajesh Kumar and R K Sreekantha, "Cost Management", MHE India
2. Gupta, Sachin, Cost and Management Accounting, Taxman Publications
3. Keswani, Sunil, Cost and Management Accounting, Bharat Law House Pvt. Ltd.
4. Kalra, Ashish, Cost and Management Accounting, IGP Publications.
5. Study material of the Institute of Chartered Accountants of India (ICAI), The Institute of Cost and Management Accountants of India (ICMAI), and The Institute of Company Secretaries of India (ICSI) - [Freely downloadable from the websites of respective institutions]

**COURSE – DSCAT - 5.6: GOODS AND SERVICE TAX**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To impart students with knowledge of tax, types and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO GST:</b> Meaning of Tax and Types - Differences between Direct and Indirect Taxation - Brief History of Indirect Taxation in India - Structure of Indian Taxation - Rationale for transitions to GST.	10
II	<b>GST FRAMEWORK:</b> Introduction to Goods and Services Tax - Constitutional Framework - Orientation to CGST, SGST and IGST - Meaning and Scope of Supply - Types of Supply - Exemptions from GST - GST terminologies and definitions.	10
III	<b>TIME, PLACE AND VALUE OF SUPPLY:</b> Time of Supply in case of Goods and Services - Problems on ascertaining Time of Supply - Place of Supply in case of Goods and Services (both General and Specific Services) - Problems on Identification of Place of Supply; Value of Supply - Meaning - Inclusions and Exclusions - Problems on calculation of 'Value of Supply'	12
IV	<b>GST LIABILITY AND INPUT TAX CREDIT:</b> Rates of GST - Classification of Goods and Services and Rates based on classification - Problems on computation of GST Liability - Input Tax Credit – Meaning - Process for availing Input Tax Credit - Problems on calculation of Input Tax Credit and Net GST Liability.	14
V	<b>GST PROCEDURES:</b> Registration under GST - Tax Invoice - Levy and Collection of GST - Composition Scheme - Due dates for Payment of GST - Accounting record for GST - Features of GST in Tally Package - GST Returns - Types of Returns - Monthly Returns - Annual Return and Final Return - Due dates for filing of returns. Final Assessment - Accounts and Audit under GST.	14

**Reference Books:**

1. V Rajesh Kumar and Mahadev, "Indirect Taxes", McGraw Hill Education
2. Datey, V S, "Indirect Taxes", Taxmann Publications.
3. Hiregange et al, "Indirect Tax", Puliani and Puliani.
4. Haldia, Arpit, "GST Made Easy", Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, "GST – A Practical Approach", Taxmann Publications.
6. Garg, Kamal, "Understanding GST", Bharat Publications.
7. Hiregange, Jain and Naik, "Students Handbook on GST", Puliani and Puliani.

**COURSE - DSCF-5.5: CORPORATE VALUATION AND RESTRUCTURING**

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To provide knowledge on valuation of business enterprises and make students to understand the various models of value-based management and give insight on various forms of corporate restructuring.

<b>Units</b>	<b>Topics</b>	<b>No. of Periods</b>
I	<b>INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE:</b> Meaning of Financial Management - Goals of Financial Management - Analysis of Financial Statements - DU PONT ANALYSIS; Time Value of Money - Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital - CAPM based calculation; Beta - Un-levering and Re-levering.	8
II	<b>CORPORATE VALUATION:</b> Valuation of Firm and Valuation of Equity - Net Assets Method - Earnings Capitalization Method - Relative Valuation - Chop Shop Method; Discounted Cash Flow (DCF) Method - Adjusted Present Value (APV) Method; ICAI Valuation Standards.	20
III	<b>VALUE BASED MANAGEMENT:</b> Marakon Approach - Alcar Approach – Mc-Kinsey Approach - Stern-Stewart Approach (EVA Method) and BCG Approach - Performance Measurement and Analysis - Balanced Scorecard.	10
IV	<b>CORPORATE RESTRUCTURING:</b> Corporate Restructuring - Forms of Corporate Restructuring - Asset Restructuring – Securitization - Sale and Lease; Financial Restructuring - Designing and re-designing capital structure; Restructuring of companies incurring continuous losses - restructuring in the event of change in law - Buy-back of shares.	8
V	<b>BUSINESS COMBINATIONS:</b> Mergers and Acquisitions - Meaning and differences - Financing of merger (deciding between merger and acquisition) - Determining share Exchange ratio, net asset value, EPS and market price approach - Range and Terms - Feasibility of Mergers and Acquisitions.	10

**Reference Books:**

1. V. Rajesh Kumar, Strategic Financial Management, Mc Graw Hill Education.
2. Prasanna Chandra, Corporate Valuation and Value Creation, Mc Graw Hill Education.
3. Pattabhiram and Bala, Strategic Financial Management, Snow White Publications.
4. Sridhar A N, Strategic Financial Management, Shroff Publishers and Distributors.
5. Damodaran, Aswath, Damodaran on Valuation, John Wiley.
6. Kishore, Ravi M, Strategic Financial Management, Taxman Publications.
7. Gupta J B, Strategic Financial Management, Taxman Publications.
8. Copeland, Tom, Koller, Tim and Murrin, Jack, “Valuation – Measuring and Managing the Value of Companies”, McKinsey Quarterly, Wiley Finance.
9. Weaver, Samuel and Weston, Fred; “Strategic Corporate Finance” South-Western CENGAGE Learning.
10. Allen, David, “An Introduction to Strategic Financial Management – The Key to Long Term Profitability”,
11. The Chartered Institute of Management Accountants, Kogan Page.  
[www.valuebasedmanagement.net](http://www.valuebasedmanagement.net)
12. Study material of the Institute of Chartered Accountants of India (ICAI), The Institute of Cost and Management Accountants of India (ICMAI), and The Institute of Company Secretaries of India (ICSI) – [Freely downloadable from the websites of respective institutions].

## COURSE - DSCF-5.6: STRATEGIC WORKING CAPITAL MANAGEMENT

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To orient the students on the estimation of working capital requirements of various types of entities and provide knowledge on managing the components of working capital.

Units	Topics	No. of Periods
I	<b>INTRODUCTION AND ESTIMATION:</b> Working Capital - meaning and types; Meaning of Working Capital Management - Meaning and Scope - Estimation of Working Capital Requirement - Need for adequate working capital - Factors influencing working capital requirements - Methods for estimation of Working Capital requirement - Regression method - Operating or cash cycle method and Policy method - Problems on estimation of working capital.	10
II	<b>FINANCING OF WORKING CAPITAL:</b> Sources of Working Capital - Trade credit - Loans from banks and financial institutions (Maximum Permissible Bank Finance - concept and problems) - Loan from indigenous bankers - Advances from customers - Accrued expenses - Commercial papers - Debt securitization - Factoring of Receivables and Forfeiting; Factors influencing choice of short-term source of funds - Problems on calculation of cost of each source - Approaches to working capital financing - Matching Approach - Conservative Approach and Aggressive Approach - Problems on approaches to working capital financing.	8
III	<b>MANAGEMENT OF INVENTORY:</b> Meaning of Inventory - Inventory Control - objectives - advantages; costs associated with inventory control - scope or areas of inventory control - Procurement of Material - Make or Buy Decision - Purchasing Process, Vendor Selection - Ordering Quantity and Frequency (EOQ) - Manufacturing Quantity and Frequency (EMQ) - Documents relating to procurement of materials - Problems on calculation of EOQ and EMQ; Stores Control - Classes or Types of Stores - Method of Storing - Stock Levels - Classification and codification of material - stock verification - Duties and responsibilities of Stores Manager - Records and documents relating to Stores - Problems on calculation of Stock Levels - Management of Issues - Methods of pricing issues - Ratios relevant to Inventory Control - Problems on Issue of Material.	10
IV	<b>MANAGEMENT OF RECEIVABLES AND PAYABLES:</b> Objectives or Purpose of Receivables Management - Costs associated with Receivables; Scope of Receivables Management - Credit Standards - Credit Period - Cash Discount and Collection Efforts - Tools and Techniques for Managing Receivables - Credit Analysis - Risk Classification - Probability Analysis or Decision Tree Analysis - Cost-	20

	benefit Analysis - Ageing schedule - Collection Matrix and Factoring - Problems. <b>Management of payables:</b> Introduction - Costs associated with Trade credit - Scope of management of payables - whether to avail credit facility from suppliers or not? Whether to seek extension of credit period or not?, whether to avail discount offer or not?. Problems.	
V	<b>TREASURY AND CASH MANAGEMENT:</b> Motives for holding Cash – Transaction - Precautionary and Speculative; Objectives of Cash Management - Costs associated with Cash - Scope of Cash Management - Estimation of Cash Requirement - Managing Cash Inflows - Managing Cash Outflows - Maintenance of Optimal / Ideal Cash Balance; Tools or Techniques for Effective Cash Management - Cash Budget - Invoicing Policy - Concentration Banking - Lock-box System - Playing the Float - Baumol's Model - Miller-Orr Model - Problems - Developments in Cash Management - Electronic Fund Transfer - Virtual Banking - Zero Balance Account - Petty Cash Imprest System etc.	12

### Reference Books:

1. Prasanna Chandra, Financial Management – Theory and Practice, Mc Graw Hill Education
2. I M Pandey, Financial Management, Vikas Publications
3. Khan M Y and Jain P K, Financial Management – Text, Problems and Cases, Mc Graw Hill Education
4. V Rajesh Kumar, Financial Management, Mc Graw Hill Education
5. Damodaran, Aswath, Corporate Finance , John Wiley & Sons Inc
6. Damodaran, Aswath, Applied Corporate Finance, John Wiley & Sons Inc
7. Kishore, Ravi M, Financial Management – Problems and Solutions, Taxman Publications
8. Bodhanwala, Ruzbeh, Financial Management using Excel Spreadsheet, Taxman Publications
9. Bahal, Mohit, “Practical Aspects of Financial Management”, Suchita Prakashan (P) Ltd.
10. Sharma, Dhiraj, “Working Capital Management – A conceptual Approach”, Himalaya Publishing House.
11. Study material of the Institute of Chartered Accountants of India (ICAI), The Institute of Cost and Management Accountants of India (ICMAI), and The Institute of Company Secretaries of India (ICSI) – [Freely downloadable from the websites of respective institutions]



**COURSE - DSCM-5.5: FUNDAMENTALS OF RURAL MARKETING**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To create awareness about the process of marketing in the rural area and help to understand the working of rural marketing institutions with different issues.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO RURAL MARKETING:</b> Meaning, definition, concept, nature, scope, significance of rural marketing - factors contributing to growth of rural markets - components and classification of rural markets - rural market v/s urban market - electronic rural market.	12
II	<b>AGRICULTURAL MARKETING:</b> Meaning, definition, concept, nature and types of agriculture produce - concept and types of agricultural markets - marketing channels - methods of sales - market functions.	12
III	<b>MARKETING MIX FOR RURAL MARKETING:</b> Product planning for rural products - pricing methods and strategies for products of rural markets - products management in rural markets.	12
IV	<b>CHANNELS OF DISTRIBUTION:</b> Distribution pattern and methods in rural markets - special characteristics of rural channels - channel management in rural markets - managing physical distribution in rural markets - storage warehousing and transportation.	12
V	<b>ISSUES IN RURAL MARKETING:</b> Rural consumer behavior – features - factors influencing lifestyle of rural consumer - FMCG sector in rural India - concept and classification of consumer goods - marketing channels for FMCG - fast growing FMCG - marketing of consumer durables - role of advertising.	12

**Reference Books:**

1. Badi R.V. Badi N.V: Rural Marketing, Himalaya Publishing House-2010
2. Acharya S.S Agarawal N.L: Agriculture Marketing In India, Oxford and IBH Publishing Company Pvt. Ltd
3. Marketing Management, planning, implementation and control – Rama Swamy and NamaKumar, Mernillan.
4. Marketing management by C.N Sontakki, Kalyani Publishers

## COURSE - DSCM-5.6: ADVERTISING AND SALESMANSHIP

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To familiarize the students regarding advertising and various dimensions of salesmanship and career opportunities available in these fields.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO ADVERTISING:</b> Definition of Advertising – History of Advertising - Roles of Advertising – Functions of Advertising – Key players in Advertising – Types of Advertising – Steps in development of Advertising.	10
II	<b>ADVERTISING DESIGN:</b> Advertising Design - Advertising Theory - Types of Advertising Appeals - Structure of an Advertisement - Message Strategies - Cognitive strategies - Exceptional Strategies - Creating an Advertising - Advertising Effectiveness.	10
III	<b>COPYWRITING:</b> Meaning and definition of Copywriting – The Copywriter – Copywriting for Print – Copywriting guidelines – Radio of Copywriting – TV Copywriting – Writing for the Web – Tips for writing good web content.	8
IV	<b>SALESMANSHIP:</b> Meaning and Definition of Salesmanship - Features of Salesmanship - Scope of Salesmanship - Modern Concept of Salesmanship - Utility of Salesmanship - Elements of Salesmanship - Art or Science Salesmanship – Professional Qualities of Salesman - Psychology of Salesmanship; Attracting Attention - Awakening Interest - Creating Desire and Action.	12
V	<b>PROCESS OF SELLING:</b> Stages in Process of Selling – (i) Pre-Sale Preparations (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up.	10

### Reference Books:

1. Dawar S.R --Salesmanship and Advertisement, S. Chand
2. Cummins. J-Sales Promotion—Prentice Hall India
3. Birth and Boyd-New patterns in Sales Management-Mc Graw Hill
4. Debbie Gilliland-Marketing—Mc Graw Hill.
5. Marketing Management Philip Kotler Pearson Publication.
6. Marketing Management RajanSaxena McGraw Hill Education.
7. Principles of Marketing Philip Kotler Pearson Publication

## COURSE - DSCIB-5.5: FUNDAMENTALS OF LIFE INSURANCE

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To acquaint students about the principles of managing and administration of insurance business.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO LIFE INSURANCE:</b> Introduction to Life Insurance - Features of Life Insurance, Procedure of taking a Life Insurance Policy- Principles of Life Insurance - Kinds of Life Insurance Policies, Whole Life policies, Endowment policies and Term policies, Annuities - Annuities - Life Insurance Underwriting - Need for Selection - Factors affecting Rate of Mortality - Sources of Data - Concept of Extra Mortality - Numerical Methods of Undertaking and Occupational Hazards.	10
II	<b>POLICY CONDITIONS AND PREMIUM:</b> <b>Policy Conditions:</b> Conditions relating to commencement of Risk, Riders, Conditions of Premium, Conditions relating to continuation of policies, Nomination and Assignment, Paidup Value, Surrender Value. <b>Insurance Premium:</b> Types of Premium, Factors affecting the premium of Life Insurance policies, Methods of premium computation, Natural Premium Plan, Level Premium Plan, Mortality Table, Sources of Mortality information and construction of mortality tables. <b>Valuation, Surplus and Bonus:</b> Objects of valuation, Sources of surplus, Bonus and its kinds.	12
III	<b>LEGAL ASPECTS OF LIFE INSURANCE:</b> Legal Aspects of Insurance - Indian Contract Act, Special Features of Insurance Contract; Insurance Laws, Insurance Act, LIC Act, and IRDA Act.	14
IV	<b>CLAIM MANAGEMENT AND RE-INSURANCE:</b> Claim Management - Claim Settlement - Procedure for settlement of maturity claims - Procedure for death claims - Legal Framework - Third Party Administration - Insurance Ombudsman - Consumer Protection Act.	12
V	<b>RISK MANAGEMENT AND INSURANCE:</b> Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance	12

**Reference Books:**

1. Annie Stephen L, HPH
2. P. Perya Swamy, Principles and Practice of Life Insurance
3. Raman B, Your Life Insurance, Hand Book
4. William C. Arthur, Risk Management and Insurance
5. G. Krishna Swamy, A Text book on Principles and Practices of Life Insurance
6. Gopal Krishnan, Liability Insurance
7. Aramvalarthan, Risk Management I.K. Intl
8. Mishra M.N, Insurance Principles and Practice
9. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
10. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill

## COURSE - DSCIB-5.6: PRINCIPLES OF BANKING

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

Objective of the Course: To acquaint the students with the fundamentals of banking and understand the real time banking practices..

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO BANKING:</b> Origin of banking - definition - banker and customer relationship - General and special types of customers -Types of deposits - Origin and growth of commercial banks in India - Financial Services offered by banks - Changing role of commercial banks - Types of banks.	12
II	<b>BANKER AND CUSTOMER:</b> Introduction - Meaning and Definition of Banker and Customer - General and Special relationship between Banker and Customer - Special types of Customers - Minor, Joint Account, Partnership, Joint Stock Company, Trustee, Clubs and Associations.	10
III	<b>BANKING OPERATIONS:</b> Collecting Banker – Meaning, Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker – Meaning, Precautions, Statutory protection to the Paying Banker, New Technology in Banking, e-Services, Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT. e– Banking, Core Banking and Mobile Banking.	14
IV	<b>TYPES OF ACCOUNTS AND LENDING OF FUND:</b> Savings Bank Account - Current Account and Fixed Deposit Account – Features - Procedure for opening these Accounts; Lending of Funds - Principles of Bank Lending - Secured vs. unsecured advances - types of Loans, Overdrafts, Discounting of Bills, Cash Credit - Advances against various securities.	12
V	<b>NEGOTIABLE INSTRUMENTS:</b> Introduction - Meaning and Definition – Features - Kinds of Negotiable Instruments - Meaning, Definition and Features of Promissory Notes - Bills of Exchange and Cheques; Crossing of Cheques - Types of Crossing - Material Alteration - Endorsements - Meaning, Essentials and Kinds of Endorsement.	12

**Reference Books:**

1. Gordon and Natarajan, Banking Theory Law and Practice, HPH
2. S. P Srivastava, Banking Theory and Practice, Anmol Publications
3. Tandan M.L, Banking Law and Practice in India, Indian Law House
4. Sheldon H.P, Practice and Law of Banking
5. K. Venkataramana, Banking Operations, SHBP
6. Kothari N. M, Law and Practice of Banking
7. Neelam C Gulati, Principles of Banking Management
8. Maheshwari. S.N, Banking Law and Practice, Vikas Publication
9. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
10. Dr. Alice Mani, Banking Law and Operation, SBH
11. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
12. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
13. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
14. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
15. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons

## COURSE - SEC-5.7: COMMUNITY SERVICES

Weekly Teaching Hours: 2

Examination Duration: 2 Hours

Credits: 1

Maximum Marks: 50

**Objective:** To enable the students' to learn and develop the skills by involving in the community services.

After the completion of the IV Semester, students should be assigned COMMUNITY SERVICE and it shall be monitored by Mentors. Allocation of the students shall be made to each Mentor. In addition to Commerce faculty, faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-profit Organisations such as Panchayat Raj Institutions, Public Hospitals, Old Age Homes, Orphanage Houses, Sports Clubs, Women's organisations, Neighbourhood organisations, Religious and Educational organisations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, or in any other social service organisation. Minimum of 10 days field service must be ensured. The Report on Community Service shall be submitted 10 days before the commencement of Vth Semester examinations. The Report shall consist of Organisation's Profile, Nature of Service and Experience of the Student, along with Certificate from the Organisation in about 25 pages. The related Marks & Credit will be awarded based on the report.

**COURSE - SEC-5.8: E-ACCOUNTING**

Weekly Teaching Hours: 2

Examination Duration: 2 Hours

Credits: 2

Maximum Marks: 50

**Objective:** The objective of the subject is to familiarize the students with Tally.

Units	Topics	No. of Periods
I	<b>GETTING STARTED WITH TALLY:</b> Meaning of Tally software – Features - Advantages – Required Hardware - Preparation for Installation of Tally Software – Installation - Items on Tally screen: Menu Options, Creating a New Company, Basic Currency Information, Other Information, Company Features and Inventory Features.	10
II	<b>CONFIGURING TALLY:</b> General Configuration, Numerical Symbols, Accounts/Inventory Information – Master Configuration – Voucher Entry Configuration. Working in Tally: Groups - Ledgers, Writing Voucher, Different types of Voucher - Voucher Entry - Problem on Voucher Entry - Trial Balance - Accounts Books, Cash Book - Bank Books, Ledger Accounts - Group Summary - Sales Register and Purchase Register - Journal Register Statement of Accounts & Balance Sheet	10
III	<b>REPORTS IN TALLY:</b> Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception Reports – Printing Reports – Types of Printing Configuration of Options - Printing Format.	10

**Reference Books:**

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerce & Accounting –HPH
3. Kalakota Ravi and A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley
4. Watson R T: Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. Agarwala K. N & Deeksha Ararwala: Business on the Net – Bridge to the online store front, Macmillan, N. Delhi.
7. P. Diwan / S. Sharma – E –Commerce
8. Srivatsava: E.R.P, I.K. International Publishers
9. Diwan, Prag and Sunil Sharma, Electronic Commerce – A manager guide to E-business, Vanity Books International.
10. Tally for Enterprise Solutions.



**COURSE – DSC-6.1: PRINCIPLES AND PRACTICE OF AUDITING**

Weekly Teaching Hours: 4  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** This course aims at imparting knowledge about the principles and modern auditing techniques and their applications.

<b>Unit</b>	<b>Topics</b>	<b>No. of periods</b>
I	<b>INTRODUCTION TO AUDITING:</b> Meaning, definition objectives, difference between accountancy and auditing. Types of audit. Preparation before commencement of new audit- Audit note book, Working papers, audit programme, recent trends in auditing. Nature and significance of GST Audit, cost audit, tax audit and Management audit.	10
II	<b>PLANNING AND INTERNAL CHECK:</b> Auditor- Meaning, Definition, Qualification, Qualities and duties of Auditor. Internal control- Meaning, definition, Internal check- Meaning, objectives and fundamental principles. Internal check as regard- wage payment, cash sales, cash purchase. Internal Audit- Meaning, Advantages and disadvantages, difference between internal check and internal audit.	10
III	<b>VOUCHING:</b> Meaning, Definition, Importance, Routine checking and vouching- Voucher- Types of vouchers, vouching of receipts- Cash sales receipts from debtors. Proceeds of sale of investments. Vouching of payment- cash purchase, Payment to creditors. Revenue Expenditure.	10
IV	<b>VERIFICATION AND VALUATION OF ASSETS AND LIABILITY:</b> Meaning and objectives of verification and valuation of Assets-Land and Building, Plant and Machinery, Goodwill, investment, stock in trade. Liabilities-Bills Payable, Sundry Creditors, Contingent Liability. Errors in Audit.	10
V	<b>REPORT WRITING:</b> Meaning, Structure, Types of Audit Reports – Qualified and Clean Audit Report, routine reports and special reports, Professional Ethics of Auditors.	10

**Reference Books:**

1. R.G.Saxena: Practical Auditing, Himalaya Publications
2. Kamal Gupta: Contemporary Auditing
3. Spicer & Pegler: Practical auditing
4. Jagdish Prakash: Principles and Practices of Auditing
5. Ghatalia: Principles of Auditing
6. N.D.Kapoor: Auditing
7. T.N.Tandon: Practical Auditing
8. Dinkar Pagare: Auditing
9. Kamal Gupta and Ashok Gupta: Fundamentals of Auditing
10. Kumar Sharma: Auditing Principles & Practice, PHI
11. B. S. Navi: Principles and Practice of Auditing, R.Chand and Co

**COURSE - DSC-6.2: INCOME TAX-II**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The Objective of this course is to make the students understand the computation of Taxable Income and Tax Liability of individual assessees.

Units	Topics	No. of Periods
I	<b>PROFITS AND GAINS FROM BUSINESS OR PROFESSION:</b> Meaning and Definition of Business - Profession - Vocation - Expenses Expressly Allowed - Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis – Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants - Advocates and Medical Practitioners.	16
II	<b>CAPITAL GAINS:</b> Basis of Charge - Capital Assets - Transfer of Capital Assets - Computation of Taxable Capital Gains - Exemptions U/S 54, 54B, 54D, 54EC, 54F.	14
III	<b>INCOME FROM OTHER SOURCES:</b> Taxable Income under the head Other Sources - Dividend Income - tax treatment for dividends - Interest on Securities - Rules for Grossing up - Bond Washing Transactions - Problems on Computing Taxable Income from Other Sources.	8
IV	<b>SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME:</b> Meaning - Provision for Set-off & Carry forward of losses (Theory only) - Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U,	8
V	<b>ASSESSMENT OF INDIVIDUALS:</b> Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, computed income shall be taken).	10

**Reference Books:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani publishers
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Dr. H.C Mehrothra: Income Tax, Sahitya Bhavan.

**COURSE - DSC-6.3: COSTING METHODS**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The learning objective is to familiarize the students on the use of cost accounting methods in different industries.

Units	Topics	No. of Periods
I	<b>JOB COSTING AND BATCH COSTING:</b> <b>Job Costing:</b> Meaning - prerequisites – job costing procedure - Features – objectives - applications - advantages and disadvantages of Job costing - Job cost sheet - simple problems. <b>Batch Costing:</b> Meaning - difference between job and batch costing - process of accumulation and calculation - determination of EBQ - problems	10
II	<b>CONTRACT COSTING:</b> Meaning - features of contract costing - applications of contract costing - similarities and dissimilarities between job costing and contract costing - recording of contract costs - meaning of terms used in contract costing - treatment of profit on incomplete contracts - Problems.	10
III	<b>PROCESS COSTING:</b> Meaning - features and applications of Process Costing - comparison between Job Costing and Process Costing - advantages and disadvantages of process costing - treatment of process losses and gains in cost accounts - preparation of process accounts - problems	10
IV	<b>SERVICE COSTING:</b> Introduction to service costing - Application of Service costing - Service costing v/s product costing - Cost units for different service sectors - Service cost statement - Determination of costs for different service sectors - Transport services - hospitals and educational institutions - problems on preparation of service cost - statements for these service sectors.	16
V	<b>ACTIVITY BASED COSTING:</b> Introduction - Weakness of conventional costing system - concept of ABC - Characteristics of ABC - Kaplan and Cooper's Approach - cost drivers and cost pools - allocation of overheads under ABC - Steps in the implementation of ABC - Benefits from adaptation of ABC system - difficulties faced by the industries in the successful implementation of ABC – Simple problems on ABC.	10

**Reference Books:**

1. M.N Arora, Cost Accounting. HPH
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting, United Publishers
4. K.S Thakur- Cost Accounting, Excel Books
5. B. Mariyappa, Costing Methods HPH.
6. N.K Prasad, Costing, Book Syndicate Pvt. Limited,
7. Jain & Narang, Cost Accounting, Kalyani Publishers
8. Ravi M. Kishore – Cost Management, Taxmann
9. Anthony R. N. – Management Accounting Principles
10. S. Mukherjee & A. P. Roy chowdhry – Advanced Cost and Management Accountancy
11. V. A. Patil & B. S. Navi; Costing Methods and Techniques-II, R. Chand & Co.
12. Tulsian P.C. & Tulsian Bharat, S. Chand Publishing

**COURSE - DSC-6.4: INDIAN FINANCIAL INSTITUTIONS AND MARKETS**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks:

100

**Objective:** The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.

<b>Units</b>	<b>Topics</b>	<b>No. of Periods</b>
I	<b>INTRODUCTION TO INDIAN FINANCIAL SYSTEM:</b> Meaning – Functions – Structure - Role and Importance of System - Components viz. Regulators - Financial Assets - Financial Institutions - Financial Markets - Financial Services - Challenges to the System - Ethical Practices in Finance Field.	8
II	<b>REGULATORY INSTITUTIONS:</b> Reserve Bank of India - Objectives, Functions & Monetary Policy - Credit Control Methods - Securities Exchange Board of India - Objectives, Functions and Powers - IEPF and Its creation and Utilization.	12
III	<b>FINANCIAL INSTITUTIONS:</b> Introduction -Types of Banking and Non-Banking Financial Institutions - Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank - Regulatory Institutions - RBI and SEBI: Role and Functions in Regulating Financial Markets in India - Narasimhan Committee Report 1991 and 1998	10
IV	<b>FINANCIAL MARKETS:</b> Introduction-Meaning - Characteristics, Functions, Significance and recent developments - Types of Financial Market - Money Market and Capital Market - New Issue market and Secondary market - Capital Market securities - Money Market Instruments - Government securities (Gilt-edged market) - Stock exchange – Functions - Listing of securities - Formalities in stock exchange - Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100) - Introduction to FOREX	10
V	<b>FINANCIAL SERVICES:</b> Merchant Banking Services - Scope - Fund Based and Non Fund Based Services - Venture Capital, Features, Importance, Stages, Venture Capital Financing in Indian Scenario - Discounting, Factoring and Forfeiting - Meaning, Terms and Conditions, Types of Factoring - Mutual Funds - Meaning, Importance, features, types, Organization Structure, Mutual Funds in India, Specific terms: Corpus, Units, Schemes, Load, NAV, Benchmark.	10

**Reference Books:**

1. The Indian Financial System - Vasanth Desai, HPH
2. Indian Financial System - Bharati V. Pathak, Pearson Education Pvt. Ltd.
3. Indian Financial System - Dr. Alice Mani, SBH.
4. Financial Institutions and Markets - L M Bhole Tata Mc Graw Hill
5. Indian Financial System - M Y Khan, TMH
6. Indian Financial System - A Datta, Excel Books
7. Indian Financial System - D.K. Murthy and Venugopal, I.K. International Publishers
8. Indian Financial System - P N Varshney & D K Mittal, Sultan Chand & Sons
9. Indian Financial System - K. Venkatramana, SHBP
10. Indian Financial System - H.R.Machiraju, Viaks Publishing House.

**COURSE - DSCAT-6.5: STRATEGIC COST AND PERFORMANCE MANAGEMENT**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To impart knowledge on applying various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO STRATEGIC COST:</b> Concept of Strategic Cost Management - Limitations of Traditional Cost Management -Traditional Vs. Strategic Cost Management - - Cost of Quality - Total Quality Management - Business Excellence Model - Throughput Accounting and Theory of Constraints - Supply Chain Management - Gain Sharing Arrangements - Outsourcing.	6
II	<b>COST MANAGEMENT TECHNIQUES:</b> Target Costing - Value Analysis / Value Engineering - Pareto Analysis - Life Cycle Costing - Environmental Management Accounting - Just in Time – Kaizen - 5 Ss - Total Productive Maintenance - Six Sigma - Business Process Re-engineering.	10
III	<b>PRICING STRATEGIES AND DECISIONS:</b> Theory and principles of Product Pricing - Pricing - New Product - Finished Products and Pricing of Services - Sensitivity Analysis in Pricing Decisions - Pricing Decision under special circumstances - Pricing Strategies.	10
IV	<b>PERFORMANCE MEASUREMENT AND EVALUATION:</b> Responsibility Accounting - Linking Critical Success Factors (CSFs) to Key Performance Indicators (KPIs) and Corporate Strategy; Performance Measurement Models - Balanced Scorecard - The Performance Pyramid - The Performance Prism and The Building Block Model - Operating Profit Analysis - Divisional Performance Measures - Preparation of Performance Reports.	14
V	<b>STRATEGIC DECISION MAKING AND MANAGERIAL CONTROL:</b> Decision making using CVP Analysis - Relevant Cost Concepts - Ethical and Non-financial Considerations relevant to decision-making.	10



**Reference Books:**

1. Jawahar Lal, Strategic Cost Management, HPH
2. Hariharan K, “Strategic Cost Management and Performance Evaluation”, Wolters Kluwer.
3. Prasath, Saravana, “Strategic Cost Management and Performance Evaluation”, Wolters Kluwer.
4. Kishore, Ravi, “Strategic Cost Management”, Taxmann
5. Govindarajan, Shank, “Strategic Cost Management: The New Tool for Competitive Advantage”, Simon and Schuster.
6. Study material of the Institute of Chartered Accountants of India (ICAI), The Institute of Cost and Management Accountants of India (ICMAI), and The Institute of Company Secretaries of India (ICSI) – [Freely downloadable from the websites of respective institutions].

**COURSE - DSCAT-6.6: CORPORATE TAX PLANNING AND MANAGEMENT**

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To impart students with knowledge on tax, tax modalities and to orient the students on the procedures and formalities to be adhered, with regard to tax matters

<b>Units</b>	<b>Topics</b>	<b>No. of Periods</b>
I	<b>TAX PLANNING AND MANAGEMENT:</b> Tax Planning, Tax Avoidance and Tax Evasions – Meaning and differences. Objectives and Types of Tax Planning, Areas of Tax Planning – Location of Business, Nature of Business, Form of Ownership, Specific Management Decisions – Capital Structure Decisions, Own or Lease an Asset, Make or Buy Decisions, Repair or Replace Decisions, Transfer Pricing. Tax Planning for Amalgamations.	10
II	<b>DEPRECIATION AND INVESTMENT ALLOWANCE:</b> Meaning and Definition – Important points regarding Depreciation - Block of Assets – Rates of Depreciation – Additional Depreciation on Plant and Machinery – Problems.	12
III	<b>ASSESSMENT OF CORPORATE ASSESSEES :</b> Meaning and Definition of Company - Types of Companies, Residential Status and Incidence of Tax for companies, computation of taxable income and tax liability according to Income Tax Provisions, Book Profits, Minimum Alternate Tax under section 115JB, Tax Credit under MAT, Dividend Distribution Tax u/s 115-O.	
IV	<b>ASSESSMENT PROCEDURE:</b> Advance Tax – Computation, remittance, Interest on non-payment or short-payment of Advance Tax, Tax Deduction at Source – Rates, Types of Assessment, Types of Returns.	6
V	<b>CUSTOMS DUTY:</b> Import Procedures and Export Procedures. Meaning and Types, Features and Sources, Applicability, Chargeability of Customs Duty, Exceptions for levy of customs duty, Taxable Event, Valuation of imported and exported goods for levy of customs duty. Computation of Customs Duty Payable. General Procedures.	10

**Reference Books:**

1. Singhanian, Vinod, and Singhanian, Kapil, “Direct Taxes – Law and Practice”, Taxmann.
2. Ahuja, Girish and Gupta, Ravi, “Direct Taxes – Law and Practice”, Bharat Publications.
3. Manoharan, T. N and Hari, G.R., “Direct Tax Laws”, Snow White Publications.
4. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Publications.
5. Sodhani, Vineet, “Indirect Taxes”, Taxmann Publications.
6. Manoharan, T.N. and Hari, G.R., “Indirect Taxes:”, Snow White Publications.
7. Hiregange, Jain and Nayak, “Student’s Handbook on Indirect Taxes”, Puliani and Puliani.
8. Study material of the Institute of Chartered Accountants of India available at [http://www.icai.org/post.html?post\\_id=10169](http://www.icai.org/post.html?post_id=10169) and [http://www.icai.org/post.html?post\\_id=10172](http://www.icai.org/post.html?post_id=10172)

**COURSE - DSCF-6.5: RISK MANAGEMENT AND DERIVATIVES**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To provide knowledge on risks associated with investments outside the business and strategies for hedging the same with derivatives.

Units	Topics	No. of Periods
I	<b>Investment Risks and Derivatives</b> Meaning of Derivatives. Types of Derivatives. – Forward Agreements, Future Contracts – Terms associated with Futures – Stock Futures and Index Futures, Differences between Forwards and Futures, Margin and Settlement Mechanism of Futures.	15
II	<b>Future Contracts – Hedging and Trading</b> Hedging with Futures – Stock Hedging: When there is a future contract available on the stock and when there is no future contract available on the stock. Portfolio Hedging: Adjusting Portfolio Risk. Pricing of Futures.	15
III	<b>Options – Basics and Strategies</b> Option Contracts – Meaning, Types – Call, Put, American, European. Pay-off and Pay-off Diagrams. Hedging Strategies – Protective Put Strategy and Covered Call Strategy. Trading Strategies with Options – Straddle, Strip, Strap, Strangle, Spreads.	12
IV	<b>Option Pricing</b> Put-Call Parity Theory, Portfolio Replication Method, Risk Neutralization Method, Binomial Method and Black-Scholes Method. Option Greeks.	10
V	<b>Commodity Risks and Commodity Derivatives</b> Commodity Markets, Commodity Exchanges. Commodity Derivatives.	4

**Reference Books:**

1. Gupta S.L., “Financial Derivatives – Theory, Concepts and Problems”, PHI.
2. Cohen, Guy, “Options Made Easy”, FT Prentice Hall
3. Sridhar, A.N., “Futures and Options – Equities – Trading Strategies and Skills”, Shroff Publishers and Distributors.
4. Duarte, Joe, “Futures and Options for Dummies”, Wiley India.
5. Damodaran, Aswath, “Corporate Finance”, John Wiley & Sons Inc.
6. Damodaran Aswath, “Applied Corporate Finance”, John Wiley & Sons Inc.
7. Chandra, Prasanna, “Financial Management – Theory and Practice”, Tata McGraw-Hill Publishing Company Limited.
8. Pandey, I M, “Financial Management”, Vikas Publications.
9. Khan, M.Y., and Jain, P.K., “Financial Management – Text, Problems and Cases”, Tata McGraw-Hill Publishing Company Limited.
10. Chance/Brooks, *An Introduction to Derivatives & Risk Management*, Thomson.
11. Hull J, *Options, Futures and Other Derivatives*, 6 ed., Prentice Hall.
12. Kumar, SSS, “Financial Derivatives”, Prentice Hall of India.
13. Parasuraman, N.R; “Fundamentals of Financial Derivatives”, Wiley India.
14. Vohra, and Bagri, “Futures and Options”, Tata Mc Graw Hill.

**COURSE - DSCF-6.6: INTERNATIONAL FINANCIAL MANAGEMENT**

Weekly Teaching Hours: 5  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To make students understand the various international transactions risks of an enterprise and provide knowledge and skills for hedging foreign currency risks.

<b>Units</b>	<b>Topics</b>	<b>No. of Periods</b>
I	<b>Global Financial Environment</b> Evolution of International Monetary System, Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, The current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime.	10
II	<b>Balance of Payments</b> Introduction, Accounting Principles in Balance of Payments, Valuation and Timing, Components of the Balance of Payments, 'Surplus' and 'Deficit' in Balance of Payments, Importance and limitations of BOP Statistics, Relationship of BOP with other economic variables.	10
III	<b>International Financial Markets</b> Motives for using International Financial Markets. Foreign Exchange Market – History and Transactions, interpreting Foreign Exchange Quotations, International Money Markets, International Credit Markets and International Bond Markets. Comparison of International Financial Markets.	10
IV	<b>Exchange Rate Determination</b> Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer's Effect, Pure Expectations Theory.	15
V	<b>Foreign Exchange Risk and Risk Hedging Strategies</b> Transaction Risk, Translation Risk, Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. External – Forwards, Futures, Options, Money-market Hedging, Currency Swaps. <b>Interest Rate Risk and Risk Hedging Strategies</b> Interest Rate Swaps, Forward Rate Agreements, Interest Rate Futures, Interest Rate Options, Caps, Floors and Collars, Swap option.	15

**Reference Books:**

1. Madura, Jeff, “International Corporate Finance”, Thomson South-Western.
2. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.
3. Jain, Peyrard, and Yadav’ “International Financial Management”, MacMillan
4. J. Fred Weston, Bart: *Guide to International Financial Management*.
5. Robery O. Edmister: *Financial Institutions - markets and Management*.
6. A.V. Rajwade: *Foreign Exchange International Finance and Risk Management*, Prentice Hall.
7. Alan Shapiro: *Multinational Financial Management*, Prentice Hall, New Delhi.
8. Apte, Prakash, “International Finance – A Business Perspective”, Tata Mc Graw Hill.
9. *David B. Zenoff & Jack Zwick: International Financial Management*.
10. Rita M. Rodriguez L. Bigame Carter: *International Financial Management*.
11. V. A. Avadhani: *International Finance- Theory and Practice*, Himalaya Publishing House.

**COURSE - DSCM-6.5: SERVICES MARKETING**

Weekly Teaching Hours: 4  
Credits: 3

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of this course is to develop an understanding of services and service marketing which emphasis on various aspects of service marketing which make it different from goods marketing.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO SERVICES:</b> Introduction, meaning of services, nature and scope, unique characteristics, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.	12
II	<b>SERVICES MARKETING:</b> Introduction, concept and evolution of services marketing, meaning of service marketing, myths encountered in services, need for service marketing, and growth in service marketing.	12
III	<b>SERVICE MODELS:</b> Service quality gap model, Gronross model of service quality (internal marketing, external marketing and interactive marketing), challenges in marketing of services, application of service marketing to hospitals, educational institutions, tourism industry.	12
IV	<b>CONSUMER BEHAVIOR IN SERVICE MARKETING:</b> Introduction, customer expectations in services, service costs experienced by consumer, the role of customer in service delivery, conflict handling in services, customer responses in services, concept of customer delight.	12
V	<b>EMERGING ISSUES IN SERVICE MARKETING:</b> Introduction, strategic approach in services marketing, service marketing in e-commerce and e-marketing, and telemarketing services, service marketing research for global markets and rural markets, innovations in services marketing, ethical aspects in service marketing.	12

**Reference Books:**

1. S. M. Sinha: Service Marketing, HPH
2. Zeithaml, Bitner, Gremler and Pandit, TMH Publication: Service Marketing.
3. Hoffman and Bateson, Marketing of Services, Cengage Learnings
4. K. Karunakaran: Services Marketing, HPH

**COURSE - DSCM-6.6: CONSUMER BEHAVIOUR**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** The objective of the course is to make the students to understand consumer behavior in marketing management and the changing trends in consumer behavior.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO CONSUMER BEHAVIOUR:</b> Meaning & Definition of CB – Difference between consumer & customer – Nature & characteristics of Indian Consumers – Consumer Movement in India – Rights & Responsibilities of consumers in India – Benefits of consumerism.	
II	<b>PSYCHOLOGICAL DETERMINANTS &amp; CONSUMER BEHAVIOR:</b> (a) Motivation – Needs, Types, Theories – Role of Motivation in Consumer Behavior. (b) Personality & Attitude – Theories of Personalities & its Application. – Freudian, Trait, Jungian, Self-concept. (c) Formation of Attitude – Theories & its Relevance in Consumer Behavior. – Cognitive Dissonance. – Tricomponent. – Changing Attitude in Consumer Behavior.	12
III	<b>PERCEPTION AND CONSUMER BEHAVIOUR:</b> Introduction, meaning, nature, Importance and limitation of perception, Barriers to accurate perception, Sensation, perception of values, perception of process. Determining consumer buying Behaviour:- Consumer purchase decision, types of decision, types of decision behaviour, buying stage and situational influence, models of consumer behaviour- Economic model, learning model, sociological model, Howard Sheth model of buying.	12
IV	<b>SOCIAL CLASS AND GROUP INFLUENCES ON CONSUMER BEHAVIOR:</b> Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences, Conformity to Group Norms and Behavior, Family Life Cycle Stages, nature of Family Purchases and Decision-making, Husband-wife Influences, Parent-child Influences, Consumer Socialization of Children, word-of-Mouth Communications within Groups, opinion Leadership.	12
V	<b>CONSUMER DECISION MAKING PROCESS:</b> Outlet selection – Purchase and post Purchase Behaviour – Organisational Buyer Characteristics – Purchase and Demand patterns – Factors Influencing Organisational Buying Behaviour – Organisational Buying Decision Process – Organisational Buying Roles.	



**Reference Books:**

1. Suja. R. Nair, Consumer behavior and Marketing Research, Himalaya Publishing House, Mumbai.
2. Boyd, Westfall & starch, Marketing Research, text & cases, AITBS, New Delhi
3. G.C.Beri, Marketing Research, Tata McGraw Hill publishing company, New Delhi.
4. M.N.Mishra, Modern Marketing Research; First Edition, Himalaya Publishing House, Mumbai.
5. Malhotra, Marketing Research.
6. Sontakki; Consumer Behaviour.
7. Schiffman; Consumer Behaviour.
8. Batra/Kazmi; Consumer Behaviour.

**COURSE - DSCIB-6.5: GENERAL INSURANCE BUSINESS**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objectives:** To develop an understanding of the working of the insurance sector as it unfolds a lot of career opportunities. This necessitates students gain an insight into various facets of insurance sector.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO GENERAL INSURANCE:</b> Meaning of General Insurance – The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance – Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India.	12
II	<b>FIRE INSURANCE:</b> Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies, Marine Insurance: Marine Cargo policies – Hull policies – Institute cargo clauses – Institute hull clauses – Open policies – Accumulation of risk per location -Motor Insurance: Types of policies – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium.	14
III	<b>NON LIFE INSURANCES:</b> Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.	12
IV	<b>UNDERWRITING AND SETTLEMENT OF CLAIMS:</b> Proposal forms, Cover notes, Certificates of Insurance, Endorsements, Moral and Physical Hazards, Statistics Spreading of Risks, Premium Rating, Premium Loading.	10
V	<b>SETTLEMENT OF CLAIMS:</b> Claim procedure, TPAs: Claim forms, Investigation / Assessment, Essential Claim Documents, Settlement Limitation, Arbitration, Loss Minimization and Salvage.	12

**Reference Books:**

1. Insurance Institute of India – IC 34 – General Insurance
2. Insurance Institute of India – IC 45- General Insurance Underwriting
3. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
4. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai.
5. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi

**COURSE - DSCIB-6.6: INFORMATION TECHNOLOGY IN BANKING**

Weekly Teaching Hours: 5

Examination Duration: 3 Hours

Credits: 3

Maximum Marks: 100

**Objective:** To make the students to get acquainted with the use of information technology in banking and cope up with changing requirements of the banking sector.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO E-BANKING:</b> Meaning, definition, features, advantages, and limitations - Evolution of e-banking in India, Legal framework for e-banking. Electronic Payment System Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPSE - banking Business Models Various models - home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models	14
II	<b>DATA MANAGEMENT:</b> Induction of Techno Management Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools.	12
III	<b>BANKING TECHNOLOGY:</b> Technology in Banking Industry, Teleconferencing, Internet Banking, Digital Signature in Banking - MICR Facility for 'paper-based' clearing - Cheque Truncation	10
IV	<b>BANKING INNOVATIONS:</b> Technological Changes in Indian Banking Industry - Trends in Banking and Information Technology - Technology in Banking - Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks.	12
V	<b>RECENT TRENDS IN BANKING:</b> New Technology in banking - Core Banking, Home Banking, Mobile banking, Virtual banking, NEFT, RTGS, ECS, E-money, Electronic purse, and Digital cash - Dealing with Fraudulent transactions under CTS, Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT).	12

**Reference Books:**

1. Gordon and Natarajan, Banking Theory Law and Practice, HPH
2. S. P Srivastava, Banking Theory and Practice, Anmol Publications
3. Tandan M.L, Banking Law and Practice in India, Indian Law House
4. Sheldon H.P, Practice and Law of Banking
5. K. Venkataramana, Banking Operations, SHBP
6. Kothari N. M, Law and Practice of Banking
7. Neelam C Gulati, Principles of Banking Management
8. Maheshwari. S.N, Banking Law and Practice, Vikas Publication
9. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
10. Dr. Alice Mani, Banking Law and Operation, SBH
11. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
12. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
13. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
14. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
15. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons.

## COURSE - SEC-6.7: ENTERPRISE RESOURCE PLANNING

Weekly Teaching Hours: 2

Examination Duration: 2 Hours

Credits: 1

Maximum Marks: 50

**Objective:** To provide a contemporary and forward-looking on the theory and practice of Enterprise Resource Planning Technology and prepare the students to self-upgrade with the higher technical skills.

Units	Topics	No. of Periods
I	<b>INTRODUCTION TO ENTERPRISE RESOURCE PLANNING:</b> Introduction - Meaning and Definition of ERP, Need for Enterprise Resource Planning - Evolution of Enterprise Resource Planning - Risks and benefits –Fundamental technology of ERP - Issues to be considered in planning design and implementation of cross functional integrated ERP systems.	10
II	<b>ERP SOLUTIONS AND FUNCTIONAL MODULES:</b> Overview of ERP software solutions, Small, medium and large enterprise vendor solutions, Business process Re-engineering - Business process Management - Functional Modules - ERP Production planning module, purchasing module, ERP Inventory control module, ERP Sales module, ERP Marketing module, ERP Financial module and ERP HR module.	10
III	<b>ERP IMPLEMENTATION:</b> Planning Evaluation and selection of ERP systems - ERP Implementation life cycle - ERP Implementation methodologies - ERP project teams - vendors and consultants - Post Implementation activities and emerging trends on ERP.	10

### Reference Books:

1. Enterprise Resource Planning: Alexis Leon, Tata McGraw Hill.
2. Enterprise Resource Planning: Diversified by Alexis Leon, TMH.
3. Enterprise Resource Planning: Ravi Shankar & S. Jaiswal, Galgotia
4. Enterprise Resource Planning: Concepts & Practices, by V.K. Garg & N. K. Venkatakrishnan, PHI
5. Enterprise wide Resource Planning: Theory & practice: by Rahul Altekar, PHI
6. Enterprise Resource planning: Jyotindra Zaveri, HPH

## COURSE - SEC-6.8: INTERNSHIP PROGRAMME

**Objective:** To enable the students' to undergo in-plant training and understand the overall industrial system.

The students of the sixth semester should undergo 10 days intensive training in any organisation for the Internship Program preferably after completion of fifth semester and before commencement of sixth semester examinations. After the training programme they should prepare and submit the report covering functions of the industry and its contributions towards society. The internship programme should carry 50 marks, out of which 40 marks for the brief report on the in-plant training and 10 marks for the internal assessment. The concerned records should be kept in the college/department for at least six months, which should be produced to the university authorities as and when asked.

# QUESTION PAPER PATTERN

**Maximum Marks: 80**

**Exam Duration: 3 Hours**

## Section – A (10X2=20)

1. Answer any ten sub questions, each sub question carries two marks

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.

## Section – B (3X5=15)

Answer any three questions; each question carries five marks (in case of practical papers four problems and one theory question)

- 2.
- 3.
- 4.
- 5.
- 6.

## Section – C (2X15=30)

Answer any two questions; each question carries fifteen marks (in case of practical papers three problems and one theory question)

- 7.
- 8.
- 9.
- 10.
- 11.

## Section - D (1X15=15)

Compulsory question (Case study/problems)

- 12.

# QUESTION PAPER PATTERN

**Maximum Marks: 40**

**Exam Duration: 2 Hours**

## Section – A (5X2=10)

1. Answer any five sub questions, each sub question carries two marks
  - a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g.

## Section – B (2X5=10)

Answer any two questions; each question carries five marks

- 2.
- 3.
- 4.
- 5.

## Section – C (2X10=20)

Answer any two questions; each question carries ten marks

- 6.
- 7.
- 8.
- 9.