



Koneru Lakshmaiah Education Foundation

(Category -1, Deemed to be University estd. u/s. 3 of the UGC Act, 1956)

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SYLLABUS FOR B. COM. (H) AND B. COM. (H) SEMESTER - I

Course Code: 21UC11010 Course Title: Integrated Professional English L-T-P-S: 0-0-4-0 Credits: 2

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	Apply the practical knowledge of using action words in sentence construction.	10	3
CO 2	Apply and analyse the right kind of pronunciation with regards to speech sounds and able to get different types of pronunciations.	10	3
CO 3	Apply the concept of fundamental principle of counting to solve the problems on linear, circular permutations and also for the problems on selections. Apply the concept of probability, while doing the problems on Leap year & Non-Leap year problems, coins, dice, balls and cards.	1	3
CO 4	Analyze the given conditions and finding out all the possible arrangements in linear & circular order. Analyze the given numbers or letters to find out the hidden analogy and apply that analogy to find solutions. Finding the odd man out by observing the principle which makes the others similar.	5	4

Syllabus:

Interactive Grammar: Action Words-Modifiers, Intensifiers, Connectives - 5 Passages- 5 Worksheets (Revision tests of Bridge Course topics) -Parsing. Sentence Skills: Tense, Voice, Case, Gender, Reported Speech, Syntax, Types of Sentences, Syntactic Ordering.

Introduction to the Sounds of English: Basic English Sounds, Distinctive Sounds of English, Assimilation, Contraction, Elision, Twinning, Stress, Syllables, Word- stress, Tone and Intonation- Rising, Falling, Rise-fall and Fall-rise.

Language Laboratory Interactive: Esca talk, JAM, Ranking, Shrinking Story, Desperate Decision, Listening for Specifics, Pronunciation Practice.

Quantitative Aptitude: Permutations and Combinations, Probability

Reasoning: Number and Letter Analogy, Odd Man out, Analytical Reasoning-I

Reference Books:

1. Kerry Patterson, Joseph Grenny, Ron McMillan:*Crucial Conversations: Tools for Talking When Stakes Are High*. Switzler: Paperback – Animated, September 9, 2011.
2. Douglas Stone, Bruce Patton, Sheila Heen, and Roger Fisher :*Difficult Conversations: How to Have Conversations that Matter the Most* .Paperback – November 2, 2010
3. R.K. Bansal, J.B. Harrison: *Spoken English*. Delhi: Orient Black Swan.2009.
4. Language Laboratory Teacher Manual, KLEFU

Course Code: 21CM11010 Course Title: Accountant in Business L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	To understand business organization types, structure, functions and governance	1	1,2
CO 2	To understand the accounting reporting systems, control and compliance	3	1,2
CO 3	To impart knowledge in professional ethics in accounting and business	1	1,2
CO 4	To develop personal effectiveness and communication	3	1,2

Syllabus:

The business organisation, its stakeholders and the external environment - The purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.**Business organizational structure, functions and governance** - The formal and informal business organisation, Business organizational structure and design, Organizational culture in business, Committees in business organisations, Governance and socialresponsibility in business

Accounting and reporting systems, controls and compliance - The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorization, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering.

Professional ethics in accounting and business - Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.**Leading and managing individuals and teams** - Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance. **Personal effectiveness and communication** - Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, communicating in business.

Reference Books:

1. Accountant in Business - BPP Learning Media
2. Accountant in Business - Kaplan Publishing
- 3.Accountant in Business - Becker Professional Education

4. Accountant in Business - London School of Business and Finance
5. Accountant in Business - Emile Woolf International

Course Code: 21CM1102 O Course Title: Principles of Accounting L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	To understand the context and purpose of financial reporting	1	2
CO 2	To understand the use of double-entry and accounting systems	3	2
CO 3	To impart knowledge in preparation of trial balance	1	2
CO 4	To understand control accounts and incomplete records	3	3

SYLLABUS

The context and purpose of financial reporting - The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information - The qualitative characteristics of financial information

The use of double-entry and accounting systems -Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information, Ledger accounts, books of prime entry, and journals. Recording transactions and events -Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.

Preparing a trial balance - Trial balance, Correction of errors and reconciliations, Bank reconciliations, Suspense accounts. Preparing basic financial statements - Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows.

Control accounts – Incomplete records: Statement of Affairs method, Conversion method and preparation of final accounts.

Reference books:

1. Financial Accounting - BPP Learning Media
2. Financial Accounting - Kaplan Publishing
3. Financial Accounting- Becker Professional Education
4. Financial Accounting–London School of Business and Finance
5. Jain, S. P., & Narang, K. L. (2015). ADVANCED ACCOUNTANCY (Corporate Accounting). New Delhi: Kalyani Publishers.

Course Code: 21CM11030 Course Title: Principles of Management L-T-P-S: 3-0-0-0 Credits: 3

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	Understand the basics of management , planning and decision making process	2	1
CO 2	Understand the concepts of organizing, delegation and decentralization	2	2
CO 3	Understand the concepts of directing, staffing , motivation and leadership	2	2
CO 4	Impart knowledge in the process of controlling and coordinating	2	2

SYLLABUS:

Management: Evolution - Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management - Management theories (F. W. Taylor, Henry Fayol). Planning: Nature and purpose of planning – planning process – types of planning – objectives – MBO - policies – Planning premises – Planning Tools and Techniques – Decision making: types, steps and process.

Organizing – meaning – Nature and Purpose - the process of organization – principles and elements of organization – organization chart – Organisation Structure and Forms of organization - Delegation of authority – meaning - Principles – Types – Difficulties in delegation – Guidelines for making delegation -effective Centralization – Decentralization –Meaning – Differences between delegating and decentralization.

Directing: Effective Directing – Staffing – Supervision – Motivation - Different Theories of Motivation - Maslow, Herzberg, Job Satisfaction. Concept of Leadership- Theories and Styles. Communication Process, Channels and Barriers, Effective Communication.

Controlling and Coordinating- Elements of Managerial Control, Control Systems, Management Control Techniques - MBE, Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness.

Text Books:

1. Business organisation and Management by R K Sharma, Kalyani Publishers
2. Principles of Management: D.Chandra Bose, PHI
3. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India,
4. Essential of Management - Horold Koontz and Itainz Weibrich –
5. Principles of Management – Theo Hymen

Reference Books

1. Management Theory & Practice - J.N.Chandan
2. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
3. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
4. Business Organization & Management - Dr. Y.K. Bhushan
5. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
6. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
7. Business organization and Management by Talloo by Tata McGraw Hill
8. Business Environment and Policy – A book on Strategic Management/Corporate Planning
9. By Francis Cherunilam Himalaya Publishing House 2001 Edition

Course Code: 21CM11040 Course Title: Fundamentals of Cost Accounting L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	To understand the Nature, Source And Purpose Of Management Information	1	2
CO 2	To understand the data analysis, statistical and forecasting techniques	3	2
CO 3	To understand various cost accounting techniques	1	2
CO 4	To analyze various cost accounting methods.	3	3

The nature, source and purpose of management information: Accounting for management, Sources of data, Cost classification, Presenting information.

Data analysis and statistical techniques: Sampling methods, Forecasting techniques, Summarising and analysing data, Spreadsheets.

Cost accounting techniques - Accounting for material – Methods of Issue of material – Stock levels – EOQ.

E

Accounting for Labour and overheads – Different wage payment methods, machine hour rate, labour hour rate – Under and over recovery of overheads.

Reference books:

1. Cost Accounting: Jain & Narang
2. Cost Accounting: S. N. Maheswari

Course Code: 21UC00070 Course Title: Indian Heritage and Culture L-T-P-S: 2-0-0-0 Credits: 0

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1-4	To familiarize the students about the basic concepts of the Indian Heritage and Culture	1	2

SYLLABUS:

Introduction-Concept of Culture-Culture and Civilization-General Characteristics of Indian Culture-Importance of Culture-Unity in Diversity

History and Culture through the Ages – Fundamental Unity of Harappan and Vedic Culture – Jainism and Buddhism-Mauryan Period-Post-Mauryan Period-Gupta Period-Pallavas and Cholas Advent of Islam in India-Islam and Sufism-Islamic Art and Architecture-Bhakti Movement-Vijayanagar Period-Art and Architecture and Literature

Rise of the West and its impact on India-Social and Religious reformers in the 18th and 19th centuries-Press and growth of modern Indian literature-Rise of Indian Cinema-Indian Independence

Reference Books:

1. Facets of Indian Culture- Spectrum Publications
2. Ancient India: National Council of Educational Research and Training
3. Medieval India: Part I & Part II: National Council of Educational Research and Training.
4. Modern India: National Council of Educational Research and Training.
5. An Advance History of India: R.C. Majumdar, H.C. Raychaudhuri&Kalikinkardatt: Macmillan India Ltd.
6. The Wonder that was India :A.L.Bhasham.

**SYLLABUS FOR B. COM. (H) AND B. COM. (H)
SEMESTER - II**

**Course Code: 21UC12020 Course Title: English Proficiency L-T-P-S: 0-0-4-0
Credits: 2**

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	Apply the concepts of accurate English while writing and become equally at ease in using good vocabulary and language skills.	8, 9, 10	3
CO 2	Understand the importance of pronunciation and apply the same day to day conversation.	8, 9, 10	3
CO 3	Apply the concepts of Ratios, Percentages, Averages and Analysing the given information, a student is required to understand the given information and thereafter answer the given questions on the basis of comparative analysis of the data in the form of tabulation, bar graphs, pie charts, line graphs. Analyse the given data to find whether it is sufficient or not.	1, 4	3
CO 4	Apply the basic functionality of Clocks and Calendars to find the solutions for the problems. Analyze the given symbols to understand the hidden meaning of the given expression and finding the solutions. Analyze the given conditions and finding out all the possible arrangements in linear & circular order.	1, 5	4

Syllabus:

Writing Skills: How to Write a Definition, Defining Technical Terms, Product and Process Description.

Advanced Grammar Skills: Transformation of Sentences, Phrases, Clauses, Sentences— Simple, Compound, Complex Sentences, Concord, Lexis 1: Synonyms, Antonyms, Analogies, Sentence Equivalence-One-Word Substitutes.

Language Laboratory Interactives: Debate, Blind-fold, Role Play, Situation Reaction Test--

Build an Island nation **Quantitative Aptitude:** Data Interpretation, Data Sufficiency

Reasoning: Symbols and Notations, Clocks and Calendars, Analytical Reasoning-II

Reference Books:

1. Dictionary of Technical Terms
2. Dr. Meenakshi Raman and Dr. Sangeetha Sarma: *Technical Communication*. Oxford University Press: Delhi.2016.

3. The Ultimate Verbal and Vocabulary Builder. Texas: Lighthouse Review.2000.
4. Rajeev Vasisth: *Interactive Vocabulary Drills*. New Delhi: Arihant Publications Limited. 2011.
5. Language Laboratory Teacher Manual, KLEFU

Course Code: 21CM12070 Course Title: Advanced Cost Accounting L-T-P-S: 3-2-0-0 Credits: 5

Objectives of the course: The course learners will be able to: -

CO No	CO	PO	BTL
C1	Understand various cost accounting methods	1,3	2
C2	Preparation of various budgets and Understand various capital budgeting techniques	1,3	2
C3	Apply the concept of Standard costing techniques to analyze the variance	1,3	2
C4	Understand the concept of performance measurement to monitor the performance	1,3	2

Cost accounting methods – Absorption and Marginal Costing – alternative cost accounting principles.

Budgeting: Nature and purpose of budgeting – Budget preparation – Flexible budgets – Capital budgeting and discounted cash flows – Budgetary control and reporting – Behavioural aspects of budgeting.

Standard Costing : Standard costing system – Variance calculations and analysis.

Performance measurement – An Overview – Application of performance measurement – Cost reductions and value enhancement – Monitoring performance and reporting.

Text Books:

1. S.P. Jain & K.L. Narang - Cost and Management Accounting; Kalyan Publishers, 23, Daryaganj, New Delhi - 110002.
2. V.K.Saxena&C.D.Vashist: Cost and Management Accounting; Sultan Chand &Sons, 23, Daryaganj, New Delhi-110002.
3. PC TULSIAN Cost accounting- McGraw-Hill Education (India) Ltd, .B -4, Sector 63, Gautam Budh Nagar, Noida – 201301.

Reference Books:

1. M.N. Arora-Cost and Management Accounting (Theory and Problems); Himalaya Publishing House,
2. Ramdoot, Dr. Bhalerao Marg, Kelewadi,Girgaon,Mumbai-400004.
3. S.N.Maheshwari-Cost and Management Accounting; Sultan Chand &Sons, 23 Daryaganj, New Delhi - 110002.
4. I.M. Pandey - Management Accounting; Vikas Publishing House (P) Ltd, .A-22, Sector 4, Noida – 201301
5. Ravi M. Kishore –Advanced Management Accounting; Taxmann’s, TaxmannPublication (P) Ltd. 59/32, New Rohtak Road, New Delhi–110005.

6. M.Y. Khan & P.K. Jain – Theory and Problems of Management and Cost Accounting; Mc Graw – Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201301.
7. Jawaharlal – Cost Accounting; Mc Graw – Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201301.
8. C.T. Horngren – Cost and Management Accounting – A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi - 110092.
9. B.M. Lal & I.C. Jain – Cost Accounting Principles and Practice; Prentice Hall of India, M-97, Connaught Circus, New Delhi-110001

Course Code: 21CM12080 Course Title: Introduction to Income Tax L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	Know the basics of Income tax.	1	1,2
CO 2	Understand the treatment of Income from Salary.	2	1,2
CO 3	Have knowledge to compute Income from House Property	3	1,2
CO 4	Gain knowledge to compute Income from Business, capital gains and other sources	3	1,2

Syllabus:

Competency–I:Introduction: Meaning and terms used: Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, and Exempted Income – Fully exempted – Partially Exempted- Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax and residential status, Practical problems. **Income from Salary:** Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income. **Income from House Property:** Annual Value, let out property, self occupied properties, deductions, computation of house property income.

:Income from Business:

Depreciation and other permissible deductions, Disallowable expenses, income and expenses of illegal business, computation of Business income-

Income from Profession: Computation of Income of Doctors, Lawyers, Chartered Accountants, Engineers.

Capital gains: Meaning of Capital assets, types of capital assets, transfer, and cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, exemptions, computation of capital gains. – Income from other sources: Specific income, deductions, grossing-up, computation of income from other sources, practical problems.

Text Book:

1. Students' Guide to Income Tax, Ahuja and Gupta, Bharat Publications
2. Direct Taxes, Vinod K Singhania, Taxmen Publication

Reference Books:

1. Bhaghavathi Prasad, Law and Practice of Income tax, New Age International Publisher New Delhi.
2. Vinod K. Singhania, Direct Taxes Law and Practices, Taxmann Publications, New Delhi.

3. Government of India-Latest Income Tax Manual
4. Income Tax Act and Latest Finance Act

Course Code: 21CM12090 Course Title: Business Mathematics & Statistics L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	To Understand the fundamentals of functions	1	1,2
CO 2	To understand the graphical representation of functions and limits	2	1,2
CO 3	To have knowledge about derivatives and their applications	2	1,2
CO 4	To understand the elements of matrix algebra	3	1,2

Syllabus:

Fundamentals of Functions: Introduction – Basic Concepts – Functions or Mappings - Types of Functions – Linear Function – Constant Function – Quadratic Functions – Exponential Functions – Homogeneous Functions – Business and Economic Functions such as Demand, Supply, Total, Revenue, Average Revenue, Total Cost, Average Cost and Profit Functions.

Graphical Representation of Functions and Limits: Meaning of the Graph of a Function – Meaning of the equation of a curve – Straight Line – Slope of line passing through two given points – Intersect form of a straight line – Graphs of different types of functions - Concept of Limit – Theorems of Limits (Without Proofs) – continuity of a function

Derivatives and their Applications: Concept of Differentiation – Some important theorems (Without Proofs) - Derivatives of Functions – Rules of Derivatives – Second order Derivatives – Application of Derivatives – Marginal Cost – Marginal Revenue – Elasticity of Demand – Maxima and Minima for functions in Economics and Business – Integration of simple Functions – Present value and future value of continuously compounded Annuity.

Elements of Matrix Algebra: Introduction – Types of Matrices – Scalar Multiplication of a Matrix – Equality of Matrices – Matrix operations – Transpose of a Matrix – Determinants of a Square Matrix – Inverse of a Matrix – Solutions of Simultaneous equations with the inverse of a Matrix – Rank of a Matrix-**Introduction to Financial Mathematics:** Progressions – Arithmetic Progressions – Geometric Progressions and sums of their first n terms – Problems with Business applications - Simple Interest – Compound Interest – interest compounded more than once a year nominal, effective and continuous rates of interest – Immediate (ordinary) annuity, its present value and future value - Equated Monthly Installments (EMI) using reducing interest system amortization of loans – Sinking fund – Depreciation of Assets.

Text Books:

1. D.C. Snacheti & V.K. Kapoor, Business Mathematics, Sultan Chand & Sons, 2005, 7th Edition, New Delhi.

Reference Books:

1. Alpha Chiang, Mathematics for Economists, Tata McGraw-Hill, 2009, 10th Edition, New Delhi.
2. Taro Yamane, Mathematics for Economists, Prentice Hall of India Pvt Ltd, 2008, 2nd Edition, New Delhi.
3. J.D. Gupta, P.K. Gupta & Man Mohan, Mathematics for Business and Economics, Tata McGraw Hills, 2005, 4th Edition, New Delhi.

4. K.B. Akhilesh & S. Subrahmanyam, Mathematics and Statistics for Management, Vikas Publication, 2009, 2nd Edition, New Delhi.

Course Code: 21CM12100 Course Title: Corporate and Business Law L-T-P-S: 4-0-0-0 Credits: 4

COURSE OBJECTIVES:

CO No	Course Outcomes	PO No	BTL
CO 1	Knowledge of essential elements of legal system	1	1
CO 2	Knowledge of essential elements for formation of contract	2	1
CO 3	Understand corporate and legal personality	3	1
CO 4	Understand essentials of insolvency law	3	1

Syllabus:

Essential elements of the legal system-Law and the legal system-Sources of law-The law of obligations-Formation of contract-Content of contracts-Breach of contract and remedies

The law of torts and professional negligence-Employment law-Contract of employment-Dismissal and redundancy-Agency law-Partnerships Act.

Corporations and legal personality-The formation and constitution of a company-Capital and the financing of companies-Share capital-Loan capital-Capital maintenance and dividend law-Management, administration and the regulation of companies-Company directors-Other company officers-Company meetings and resolutions

Insolvency law- Insolvency and administration-Corporate fraudulent and criminal behavior Fraudulent and criminal behavior

Reference Books:

1. Tulsian,P.C., Business Law, TMH
2. Chandra P.R., Business Law, Galgotia
3. Mathur, Satish B., Business Law, TMH
4. Kapoor, N.D., Business Law, Sultan Chand
5. Gulshan, S.S., Business Law, Excel Books
6. Kapoor, N.D., Corporate Law, Sultan Chand
7. Sen&Mittra, Commercial Law including Company

Course Code: 21UC00090 Course Title: Ecology & Environment L-T-P-S: 2-0-0-0 Credits: 2

COURSE OBJECTIVES:

CO No	CO	PO	BTL
CO 1	Understand the importance of Environmental education and conservation of natural resources.	6	1
CO 2	Understand the importance of ecosystems and biodiversity.	12	1
CO 3	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.	6	3

Syllabus:

The Multidisciplinary nature of Environmental Studies - Natural Resources- Forest resources - Mining and its impact on environment - Water resources - Mineral resources-. Energy resources - Land resource s- Soil erosion - Ecosystems - Biodiversity and Conservation - Environmental Pollution - Soil waste management - Electronic waste management, biomedical waste management - Disaster management –Environmental Legislation Environmental Impact Assessment Process.

Text Book:

1. AnubhaKaushik, C.P.Kaushik, “Environmental Studies”, New Age International, (2007).
2. Benny Joseph, “Environmental Studies”, Tata McGraw-Hill companies, New Delhi, (2009).

**SYLLABUS FOR B. COM. (H) AND B. COM. (H)
SEMESTER - III**

Course Code: 21CM21180 Course Title: Advanced Accounting L-T-P-S: 3-2-0-0

Credits: 5

COURSE OBJECTIVES:

CO No	CO	PO	BTL
CO 1	Understand single entry system of accountancy.	1	1,2
CO 2	Acquaint with the accounting procedure of Royalties.	2	1,2
CO 3	Know about the procedure of Hire purchase and Installment system.	3	1,2
CO 4	Capable of dealing with insolvency and fire claims.	3	1,2

Syllabus:

Single entry - Meaning – salient features – advantages – limitations – Statement of affairs Method – Conversion method – Calculation of Profit – Trading and profit and loss account and Balance sheet (Practical Problems):

Royalties – Meaning – Explanation of various terms – Accounting treatment in the books of lessor and lessee – Strike period – Sub-lease (Practical Problems)

Hire purchase and installment system – differences – Cash value – installment value – Calculation of Interest – different situations – Accounting treatment in the books of Vendor and Purchaser – Hire purchase trading account – Default and repossession (Practical Problems)

Fire Insurance claims of stock – Memorandum Trading A/c – Average clause – Calculation of claims – Salvages stock (Practical Problems), Insolvency of an individual – Meaning – Insolvency Act 1902 – Statement of Affairs and deficiency Account – Preferential creditors - Missing information (Practical Problems)

Text Books:

1. S.P. Jain and K.L.Narang, Financial Accounting – II, Kalyani Publishers,2005, 2nd Edition, New Delhi
2. S.N. Maheswari& S.K Maheswari, Financial Accounting, Vikas Publishing House, 2009, 4th Edition, New Delhi

Reference Books:

1. Mukerjee and Hanif, Modern Accountancy, Tata Mcgraw Hill co, 2009, 1st Edition, New Delhi
2. Mukerjee, Financial Accounting, Tata Mcgraw Hill co, 2008, 1st Edition, New Delhi
3. S.N.Maheswari& S.K Maheswari, Advanced Accountancy Volume – I, Vikas Publishing House, 2010, 9th Edition, New Delhi
4. Shukla & Grewal, Advanced Accounting, Sultan Chand
5. RL GUPTA &Radhaswamy, Advanced Accounting, Sultan Chand.

Course Code: 21CM21140 Course Title: Corporate Financial Management L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the basic of Financial Management and time value of money.	1	1,2
CO 2	Understand the Long term investment decision making.	2	1,2
CO 3	Acquaint with capital structure, leverages and cost of capital.	3	1,2
CO 4	Understand the inventory, receivables and cash management and dividend decisions.	3	1,2

Syllabus:

Introduction to Corporate Financial Management: Financial Management: Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Corporate Financial decisions – Basic considerations – Liquidity vs. Profitability (Theory only). Time Value of Money: Valuation concept - Future value of a single cash flow – Multiple flows and annuity, Present value of single cash flow - Multiple flows and annuity (simple problems)

Capital Budgeting Decision in companies: Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation), NPV(Need, importance and computation) and IRR (Need, importance and computation).

Capital Structure of a company and Cost of Capital: Capital structure: Meaning, need and importance of Capital structure – Optimum capital structure- **Leverages:** Financial leverage - Operating leverage – Combined leverage, EBIT EPS Analysis (simple problems) - **Cost of Capital:** Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (Simple problems)

Working Capital Management of a company: An over view of Working Capital Management - Determinants of working Capital, Operating Cycle. Cash management, cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory).

Dividend Decision Meaning, need and significance of dividends – Types of dividends – Dividend Policy of corporations - Factors Influencing divided Policy - Dividend theories- Walter’s model - Gordan’s Model - MM Hypothesis (Theory only).

Text Book(s):

1. I.M. Pandey, Financial Management, Vikas Publication House, 2010, 10th Edition, New Delhi.

Reference Books:

1. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hills, 2004, 6th Edition, New Delhi.
2. M.Y.Khan & P.K.Jain, Financial Management – Text, Problem and Cases, Tata McGraw Hills 2008, 5th Edition, New Delhi.
3. James C Van Horne, Financial Management & Policy, Pearson Education, 2010, 12th Edition, New Delhi.
4. Brealey and Myers, Principles of Corporate Finance, McGraw Hill, 2007, 1st Edition, New Delhi.

Course Code: 21CM2115 O Course Title: Introduction to Auditing L-T-P-S: 3-0-0-0
Credits: 3

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the basics of auditing and commencement of audit.	1	1
CO 2	Understand the qualifications of statutory auditor and audit planning.	2	1
CO 3	Acquire the knowledge in Internal check and vouching.	1	1
CO 4	Learn about verification and valuation of assets and liabilities	3	1

Syllabus:

Introduction to Auditing: Introduction – meaning- definition – advantages of auditing -objectives of audits,- difference between accountancy and auditing- limitations of Audit-Basic principles of governing Audit - Audit Types -Meaning , Advantages & Disadvantages of Balance sheet Audit, interim Audit, Continuous Audit, Concurrent Audit, Annual Audit.

Qualifications and appointment of an Auditor and Audit planning: - Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. Audit planning: - Engagement letter - Audit program -Audit note book -Audit papers - Audit work book- Audit of Companies and Partnership firm.

Internal Check and Vouching: Meaning and objects of internal check – internal control-meaning definition-fundamental principles-internal check in relation to wages, cash sales, cash purchases -internal audit – meaning-importance – advantage and disadvantages. Meaning –definition and importance of routine checking and vouching – voucher-types of vouchers – vouching of receipts & payments- vouching of cash sales - vouching of cash purchases -purchase of fixed assets

Verification And Valuation Of Assets And Liabilities: Introduction-meaning of verification and valuation, difference between verification and valuation – verification and valuation of assets & liabilities-different methods of verification and valuation. Audit reports: Definition of audit report-essentials of a good audit report-contents of audit report-basic elements of audit report- audit report and audit certificate-various types of audit reports.

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles & Practice, PHI, New Delhi.
2. A Hand Book of Practical Auditing, BN Tandon & Others, S. Chand Publications -

Reference Books:

1. Kamal Gupta & Ashok Gupta, Fundamentals of Auditing, Tata McGraw hills, New Delhi.
2. S.Sundharabahu, S.Sudharsanam, and B.N.Tandon, A Hand Book of Practical Auditing, S.Chand, 2016 Edition, New Delhi.
3. R.G.Saxena, Practical Auditing, Himalaya Publications, 2016 Edition, Mumbai.
4. Auditing by S.K. Basu & Aditya P. Tripathi, Pearson publication

Course Code: 21CM21160 Course Title: Assessment of Direct Taxes L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Acquaint with provisions of set off and carry forward of losses.	1	1,2
CO 2	Analysis of deductions and taxable income of an individual.	2	1,2
CO 3	Know about taxable income of Firm and HUF.	1	1,2
CO 4	Learn about income tax authorities and procedure of assessment	2	1,2

Syllabus:

Clubbing of income – Transfer of income without transfer of asset, income of spouse, minor child – liability of a person in respect of income of others.

Set off and carry forward of losses and unabsorbed depreciation, inter source and inter head adjustment of losses – important provisions of set off and carry forward of losses. (Practical problems) – Deductions under section 80.

Competency –II :

dividual – Income tax rates - tax deducted at source- surcharge – education cess –procedure for computing total income – treatment of income from Agriculture. (Practical problems)

Assessment of Hindu Undivided Family – Meaning – schools of Hindu law – Computation of total income – tax rates. (Practical problems) Assessment of Partnership firms and partners, provisions of sec. 184 and sec 40 (b), computation of book profits- set off and carry forward of losses – computation of total income of firm and partners.(practical problems)

Income tax authorities – Procedure of assessment, form of tax returns – submission of tax returns and PAN-Appeals-penalties and prosecutions..

Text Books

1. Vinod K. Singhanian, Direct Taxes Law and Practices, Taxmann Publications, New Delhi.
2. Gaur & Narang, Elementary Income Tax, Kalyani Publishers, New Delhi.
3. Systematic approach to Income tax - Ahuja and Gupta, Bharat publication

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the need of Management Accounting & Financial statement Analysis	1	1,2
CO 2	Have knowledge about the funds flow statement	2	1,2
CO 3	Know about the need of preparing cash flow statement	3	1,2
CO 4	Learn the basics of Ratio Analysis	1	1,2

Syllabus:

Management accounting: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting. Financial statement Analysis - comparative balance sheet - comparative income statement- common size statements- Trend analysis.

Funds Flow Statement : Introduction - Meaning & concept of funds - Meaning & concepts of "flow of funds" - current & non- current assets. Meaning and definition of funds flow statement - Significance & importance of funds flow statement - limitations - Procedure for preparing Funds Flow Statement - Preparation of statement of changes in Working capital - statement of sources and application of funds.

Cash Flow Statement : Introduction - meaning- classification of cash flows - cash flows from operations, investing activities, financing activities. Treatment of typical items - format of cash flow statement - comparison between cash flow statement and funds flow statement - uses and significance of cash flow statement - limitations of cash flow statement - procedure for preparing a cash flow statement - methods of preparing cash flow statements.

Financial statement analysis : meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios – profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.

Text Books:

1. Shashi K. Gupta, R.K.Sharma, Management Accounting, Kalyani Publishers
2. S. N. Maheswari, S.K. Maheswari , Accounting for Management, Vikas Publishers.

Reference Books:

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand Issue and redemption of shares and debentures.	1	1,2
CO 2	Understand Issue and redemption of debentures.	2	1,2
CO 3	Gain knowledge about redemption of preference shares, bonus issue and profits prior to incorporation	3	1,2
CO 4	Acquaint with the preparation of final accounts of a company	3	1,2

Syllabus:

Introduction to Company Accounts and issue of shares: Meaning and Characteristics of Company – Kinds of Companies – Incorporation of a Company Issue of Shares – Accounting Entries - Issue at par and at Premium - Forfeiture of Shares - Reissue of Forfeited Shares - practical problems.

Issue and redemption of debentures: Debentures-meaning-types of debentures-distinction between debenture and shares-Issue of Debentures-treatment of discount on issue of debentures-redemption of debentures -practical problems.

Redemption of preference shares, issue of Bonus shares and Profits Prior to Incorporation: Redemption of preference shares - Issue of bonus shares-Provisions of company's Act and SEBI guide lines. - Acquisition of business and profits prior to incorporation- Practical problems

Company final accounts: Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account-computation of managerial remuneration- and balance sheet (with problems).Valuation of goodwill and shares: Valuation of goodwill – need and methods – normal profit method, super profit method – capitalization method – valuation of shares – need for valuation – methods of valuation – net assets method, yield method, fair value method -practical problems.

Text Books:

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2009, 6th Edition, New Delhi.

Reference Books

1. SP Jain and Narang, Advanced Accounts, Kalyani Publishers. 2009 18th Edition, New Delhi.
2. V.K.Saxena, Advanced Accounting, Sultan Chand & Sons. 2008, 3rd Edition, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol – 2, S.Chand Publishers, 2011, 15th Edition, New Delhi.
4. Mohamed Hanif, Amitabha Mukherjee, Advanced Accounting, Tata McgrawHill Company, 2009, 1st Edition, New Delhi.

**SYLLABUS FOR B. COM. (H) AND B. COM. (H)
SEMESTER - IV**

Course Code: 21UC2203 O Course Title: Professional Communication Skills

L-T-P-S: 0-0-4-0 Credits: 2

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Able to spot the common grammatical errors related to Sentence Structure, Preposition, Concord, Relative and Conditional Clauses, and Parallel Structures. The learner should be efficient to construct a context-determined text in addition to learning Technical Writing Skills. One should be enabled to use English Language efficiently in the written medium to communicate Personal as well as Professional.	9, 10	3
CO 2	Able to read, understand, and interpret a text intrinsically as well as extrinsically. The learner can browse a text quickly to come-up with a gist and personal interpretation. One is able to create a healthy work-environment and prove to be an asset or one of the most reliable resources to the Organization. As a professional, one is mature to bridge the gulf between the existing behavior/ lifestyle and the expected corporate behaviour cum lifestyle.	8	4
CO 3	Apply the concepts of Time and Work, the students will be able to solve the questions related to Men-Time-Work, problems based on wages, pipes and cisterns. Apply the concepts of Time and Distance and solve the problems related to average speed, relative speed, problems based on trains, boats, circular tracks, races and games.	1	3
CO 4	Apply Venn diagrams to the given statements to find out whether the given conclusions can be deduced from the given statements. Apply the logical implications and also the negations of various connectives to find the solutions. Analyze the given data and representing the data in the form of Venn Diagrams to find relations between any given set of elements.	1,5	3

Syllabus:

Grammar and Usage: Error Analysis.

Writing Skills: Topic sentence, Linkers, Connectors and Transition, Paragraph Writing, Letter Writing
Reading Comprehension: Techniques, Skimming and Scanning, Vertical Reading, Reading Perception Tests (RPT): (Graphic) Reading Perception Tests (RPT), Semantic Interpretation of the Text, Reading Speed Enhancement.

Soft Skills: Interpersonal Skills, Adjusting Your Attitude-Arrogance has no Place in the Workplace, Cultural Sensitivity in the Workplace, Corporate Culture: Learning How to Fit In.

Quantitative Aptitude: Time and Work, Time and Distance

Reasoning: Deductions, Logical Connectives, Venn Diagrams

Reference Books:

1. Gajendra Singh Chauhan and Smita Kashiramka. *Technical Communication*. Delhi: Cengage Learning India. 2018.
2. Andrea Penruddocke and Christopher A. Warnasch. *English for the Real World*. USA: Living Language. 2004
3. Gerald J. Alfred, Charles T. Brusaw and Walter E. Oliu. *Hand Book of Technical Writing*. USA: Bedford. 2000.
4. Asher Cashdan: *Language, Reading and Learning*. Oxford: Basil Blackwell. 1979.

Course Code: 21CM22190 Course Title: Advanced Corporate Accounting L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the accounting procedure of amalgamation and absorption.	1	1,2
CO 2	Have knowledge in holding companies.	2	1,2
CO 3	Know about liquidation of a company.	3	1,2
CO 4	Learn the final accounts of banking and insurance companies.	3	1,2

Syllabus:

Amalgamation, Absorption & Reconstruction – Amalgamation In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction. Recording of transactions relating to Internal reconstruction.

Holding Company: The nature of holding companies – Legal requirements for a holding company – Schedule VI of the Companies Act and subsidiary companies – Preparation of consolidated balance sheet as per AS-21 – minority interest – cost of acquiring control or goodwill – capital reserve – preference share capital in subsidiary companies – debentures in subsidiary companies (including problems related to the single subsidiary company).

Liquidation of companies: Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidators final statement of account, liquidators remuneration, list 'B' contributories (including problems).

Accounts of Banking Companies: Meaning of Banking Company – Books and Registers to be maintained by banks - Slip system of posting - Accounting treatment of Rebate on bills discounted – ascertainment of non-performing assets – Classifications of advances - Legal provisions relating to Preparation of final accounts – Preparation of Final Accounts as per the existing Banking Regulation Act. Accounts of Insurance Companies: Life Insurance Companies –Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet.

Text Books:

1. RL Gupta and Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2009, 6th Edition, New Delhi.

Reference Books:

1. SP Jain and Narang, Advanced Accounts, Kalyani Publishers. 2009 18th Edition, New Delhi.
2. V.K.Saxena, Advanced Accounting, Sultan Chand & Sons. 2008, 3rd Edition, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accounts Vol – 2, S.Chand Publishers, 2011, 15th Edition, New Delhi.
4. Mohamed Hanif, Amitabha Mukherjee, Advanced Accounting, Tata McgrawHill Company, 2009, 1st Edition, New Delhi

Course Code: 21CM22210 Course Title: Accounting Information System L-T-P-S: 1-0-2-4 Credits: 3

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Gain knowledge in fundamentals of computerized accounting.	1	1
CO 2	Have knowledge in Tally.	2	1,2
CO 3	Understanding accounting vouchers.	3	1,2
CO 4	Gain knowledge about Accounts with Inventory	3	1,2

Syllabus:

Introduction to Computerized Accounting: Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting – Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Accounting Software Tally: Features of Tally – Tally Configuration and INI setup - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering a Group Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete – Managing Groups in Multiple Companies - Ledgers – Creation, Alter and Delete Ledgers - Errors in Grouping and Account Classification.

Accounting Vouchers: Recording of Transactions by using tally – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies

Accounts with Inventory by using tally: Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Creation of Cost Centers – Creation of Godown. Taxes and Report Generation: Enabling TDS/TCS, VAT, Service Tax, Excise - Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – VAT, TDS, Service Tax Reports.

Text Books:

1. Tally, C. Nellai Kannan, Nels Publications, 2016, 2nd Edition, New Delhi.
2. Ashok K. Nadhani, Tally ERP 9, BPB Publications, 2016, 1st Edition, New Delhi

Reference Books:

1. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2016 Edition, New Delhi.
2. Comdex Tally 9 Course Kit – Namrata Agrawal, Sanjay Kumar – Wiley, 2016 Edition, New Delhi.
3. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. – Dream tech Press, 2016 Edition, New Delhi.
4. Vikas Gupta, Computer and Financial Accounting with Tally 9.0, BPB Publications, 2016 Edition, New Delhi.

Course Code: 21CM2222O Course Title: Banking Law and Practice L-T-P-S: 3-0-0-0
Credits: 3

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.	1	1
CO 2	Understand the Present banking system in India.	2	1

CO 3	Understand the Bank and customer relationship and borrowing and lending of money.	3	1
CO 4	Have knowledge about Negotiable Instruments Act.	3	1

Syllabus:

Origin of banks–Evolution of Banking in India - Meaning -Definition of Bank-Features of Banking Banking Regulation Act, 1949 - Role of Banks in Economic Development - **Commercial Banks** – Public sector banks-private sector banks- -Unit banking-Branch banking-Functions of commercial banks - Role of commercial Banks in a developing economy

Present Banking system in India:Cooperative Banks - structure of cooperative banks-functions - Regional Rural Banks - establishment , objects & functions --Corporate banking - need & Importance - NABARD - Functions-achievements. RBI - Functions - monetary policy.

E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

Relationship between Banker and customer –Definition of Banker & Customer – Banker & customer relationship – Different types of accounts - Opening of an Account - Types of customers (Individuals, firms, HUF, Trusts, and Companies) - Importance of customer relations – General and special, Customer grievances and redressal - Ombudsman. -Principles of lending - Types of Borrowings - Precautions to be taken by a banker while lending money.

Negotiable Instruments –Meaning – Characteristics – types - Promissory Note - Bills of Exchange, Cheque –Holder in Due Course – Crossing - Endorsement - Material Alteration - collecting banker- precautions to be taken by the collecting banker – Duties and responsibilities of collecting banker -Paying Banker –Role of paying banker – Rights & Duties of paying Banker - Statutory Protection to the paying banker - Dishonour of Cheques.

Text Book

1. Dr. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2010, 10th Edition, Mumbai.

Reference Books:

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice – Tanon
6. Banking Law, Theory and Practice - Sherlaker&Sherlaker
7. A Review of current Banking Theory and Practice - S. K. Basu
8. VijayaRagavanIyengar , Introduction to Banking, Excel Publications, 2009, 4th Edition, New Delhi.
9. Barbara Casu, Introduction to Banking, Prentice Hall, 2010, 2nd Edition, New Delhi.
10. Dr.D.M.Mithani, Money, Banking and Oublic Finance, Himalaya Publishing House, 2004, 1st Edition, Mumbai

Course Code: 21CM22230 Course Title: Corporate Report Writing L-T-P-S: 3-0-0-0 Credits: 3

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	To understand the role of communication in organizations	1	1
CO 2	Able to use effective data displays and correct writing techniques, style, tone and format	2	2
CO 3	Able to write short and informal reports	1	2
CO 4	Learn to write formal reports by collecting the data	2	2

Syllabus:

Communication in the business environment with emphasis on written reports.
 Communication process and role of communication in organizations, audience adaptation.
 Basic language and writing techniques with emphasis on style, tone, and situation considerations: coherence, credibility, readability, bias (e.g., gender, racial and ethnic), clarity, conciseness and accuracy. Short, informal reports: functions and objectives of reports; short, informal reports of various types; format and style of short reports
 Formal reports: Collecting primary and secondary data; analyzing, organizing summarizing data; evaluating and interpreting data; drawing and supporting conclusions and recommendations; formatting formal papers

Text Books:

1. Business Communication – custom published for BEIT 336 by Lesikar/Pettit (McGraw-Hill/Irwin) ISBN 978-1-121-23303-4
2. Business Communication – Urmila Rai & S. M. Rai, Himalaya Publishing House Pvt. Ltd., New Delhi.

**SYLLABUS FOR B. COM. (H) AND B. COM. (H)
 SEMESTER - V**

**Course Code: 21FL31030 Course Title: French (Foreign Language) L-T-P-S: 3-2-0-0
 Credits:5**

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	To create awareness about the importance of French in the commercial operations	1	1
CO 2	To acquire the correct pronunciation of French terminology	2	2
CO 3	To use standard phrases in French in commercial operations.	3	2

Syllabus:

Formules de politesse- Alphabet- accents- Prononciation- Vocabulaire- Nourriture – Professions – Pays – Moyens de Transport – Batterie de la Cuisine. Grammaire – Articles Définis – Articles Indéfinis – Articles Contractés – Articles Partitifs – Féminin – Pluriel – Adjectifs Possessifs – Adjectifs Démonstratifs – Adjectifs Interrogatifs – Adjectifs Indéfinis – prépositions – Verbes. Pronoms Possessifs – Pronoms Personnels – Pronoms Démonstratifs – Pronoms Relatifs – Nombres – Monnaies – Heure – Jours de la Semaine – Mois – Saisons. Présentation – A l’hôtel – Au restaurant – Au téléphone – A la gare – A l’aéroport – Demander la Direction

Text Book:

1. French for Hotel Management & Tourism Industry – by S. Bhattacharya

Reference Book:

1. Cours De Langue Et De Civilisation FRANCAISES by G Mauger

Course Code: 21CM31240 Course Title: Goods and Service Tax L-T-P-S: 3-2-0-0

Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the basics of GST	1	1,2
CO 2	Have knowledge on levy and collection of GST	2	1,2
CO 3	Gain knowledge on value of taxable supply.	1	1,2
CO 4	Acquaint with assessments under GST law.	2	1,2

Syllabus:

Concept and features of Indirect taxes, differences between direct taxes and indirect taxes, concept of GST, definitions: Adjudicating authority, agent, business, goods, place of business, Input tax credit, nature and scope of GST, emergence of GST law in India, models of GST-CGST, SGST,-IGST, indirect taxes those will be subsumed in GST law, merits and demerits of GST, seamless flow of credit under GST law.

Levy and collection of CGST, Composition Levy, Levy and collection of IGST, taxable person, exemption from taxes-power to grant exemption from tax-payment of tax, interest and other amounts-interest on delayed payment of tax, returns under GST, Taxation of services, remission of tax, adjustment and refund of GST, Reverse Charge mechanism.

Time and value of supply-time of supply of goods-time of supply of services-value of taxable supply-registration under GST law, persons liable to registration, persons not liable to registration, procedure for registration.

Assessment, types of assessment under GST law-self assessment, provisional assessment, scrutiny of returns-. Assessment of non-filers of returns, assessment of unregistered persons.Powers of officers under GST law-power of inspection, search and seizure, power to arrest, power to summon, access to business process.

Text books:

1. Basics of Goods and Service Tax by Nitya associates-Tax man publications, August 2016 addition.
2. All about GST (A complete guide to GST law) by V.S.Datey, Taxmann publications, August 2016 addition.

Reference Books:

1. Hand book on Goods & Services Tax-Pushpendra Sisodia, Bharath Publications.
2. Taxman, Basis of GST
3. Taxman, GST Made Easy
4. Handbook of GST in India – Rakesh Garg, Sandeep Garg - Bloomsbury India Professional.

Course Code: 21CM31250 Course Title: Business Strategy L-T-P-S: 3-0-0-0

Credits: 3

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the Business strategy decisions	1	1
CO 2	Understand the business policy and strategic management	2	1
CO 3	Know strategic analysis SWOT analysis and planning	3	1
CO 4	Understand the strategic implementation.	2	1

Syllabus:

Introduction to business strategy: The nature of strategy and strategic decisions – characteristics of strategic decisions – levels of strategy – vocabulary of strategy. Strategic management – the strategic position – strategic choices – strategy into action

Business Policy and Strategic Management: Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Strategic Analysis & Planning: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning-Meaning, stages, alternatives, strategy formulation- Marketing strategy, Financial strategy, Production strategy, Logistics strategy, Human resource strategy-

Strategy Implementation and control: Strategy Implementation and Control-Organizational structures; establishing strategic business units; Establishing profit centers by business, product or service, market segment or customer; Leadership and behavioural-Challenges-Business Process Reengineering

Text Books:

1. Johnson, Scholes & Whittington , Exploring Corporate Strategy, Pearson, 2009, 7th Edition, New Delhi..

Reference Books:

1. David Campbell, George Stonehouse, Business Strategy, Butterworth Heinemann Publications, 2007, 2nd Edition, New Delhi.

2. Besanko, Dranove, Shaley, Schaefer , The Economics of Strategy , Wiley, 2010 3rd Edition, New Delhi.

Course Code: 21CM31260 Course Title: Accounting and Reporting Standards L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the accounting standards and its application.	1,7	1,2
CO 2	Have knowledge in International Accounting standards.	1,7	1,2
CO 3	Know about the corporate financial reporting.	1,7	1,2
CO 4	Learn the developments in financial reporting.	1,7	1,2

Syllabus:

Accounting Standards: Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications. AS 4 : Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003), AS 12: Accounting for Government Grants, AS 16: Borrowing Costs, AS 19: Leases, AS 20: Earnings Per Share, AS 26: Intangible Assets, AS 29: Provisions, Contingent Liabilities and Contingent Assets.

Overview of International Accounting Standards (IAS): International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), International Accounting Standard Board (IASB), structure of IASB, Worldwide accounting diversity, Factors leading to diversity, Harmonization of accounting standards, need for harmonization, - Understanding of US GAAP - Applications of IFRS and US GAAP

Significant differences between US GAAP and Indian GAAP, US GAAP & IFRS, IFRS and Indian Accounting Standards.

Corporate Financial Reporting: Corporate Financial Reporting - Issues and problems with special reference to published financial statements. **Financial Reporting:** Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries - Meaning, recognition, derecognition and offset, compound financial instruments - Measurement of financial instruments - Hedge accounting - Disclosures

Developments in Financial Reporting: Value Added Statement - Economic Value Added, Market Value Added, Shareholders' Value Added - Human Resource Reporting - Inflation Accounting.

Text Book:

1. Financial Reporting by PC Tulsian and Bharat Tulasian, S Chand publications.

Reference Books:

1. Vijay Kumar, Accounting Standards, Asia Law House, 2011, 10th Edition, New Delhi.
2. D. S. Rawat, Taxman's Students' Guide to Accounting Standards, Taxman Publications, 2011, 18th Edition, New Delhi..
3. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications, 2011, 12th Edition, New Delhi.
5. M.C. Shukla and T.S. Grewal, Advanced Accountancy Vol - 2, New Delhi, S. Chand and Co. 2011, 15th Edition, New Delhi.
6. D. G. Sharma and Srinivasan Anand, G, Taxman's Accounting Standards, Taxman Publications, 2010, 7th Edition, New Delhi.

ELECTIVE – I: 20CM31xx

Course Code: 21CM31270 Course Title: Corporate Tax Planning & Management L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the basic of tax planning, avoidance, evasion and management.	1	1,2
CO 2	Understand Planning of Direct taxes.	2	1,2
CO 3	Acquaint with management of Direct taxes.	1	1,2
CO 4	Understand deduction of tax at source – advance payment of tax.	3	1,2

Syllabus:

Introduction to tax planning: Meaning of Tax Planning, tax evasion & tax avoidance- importance of tax planning-steps in tax planning.

Tax planning for companies: Tax planning for companies by following exemptions and deductions, set off and carry forward of losses, tax planning for depreciation and tax planning for Mergers and acquisitions.

Tax management for Direct Taxes: Meaning, follow-up of time schedules of assessments-penalties & prosecutions-maintenance of books, records, returns under e-filing system-control of tax planning activities.

Advance payment of tax: Tax deduction at source, income liable for advance tax – due dates of payment of advance tax – advance tax liability under different situation – interest payable – deduction of tax at source – tax collected at source – deduction of tax from salary, interest on securities, dividends, casual incomes and capital gains(practical problems)refund of excess payments, time limit, set off of refund against tax payable –

interest on delayed payment - tax clearance certificate – Pradhan Mantri Garib kalyan yojana 2016.

Text books:

1. Vinod K. Singhania, Direct Tax Planning and Management, Taxman’s publication, New Delhi.
2. Ahuja and Gupta, Simplified approach to tax planning and management, Bharat publications.

Reference books:

1. V.K.Sinthania, Direct taxes, Taxman’s publication, New Delhi.
2. Girish Ahuja, Direct Taxes, Bharath Publications.
3. Nabhi, Tax planning and management, Jain publications, New Delhi.

Course Code: 21CM31280 Course Title: Advanced Cost & Management Accounting
L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand basics of strategic cost management	1	1,2
CO 2	Understand the strategic decision making	2	1,2
CO 3	Understand the fixing of transfer pricing and target costing	3	1,2
CO 4	Understand the basics of Activity based costing management.	3	1,2

Syllabus:

Strategic Cost Management and Control: Strategic Cost Management – conceptual framework, environmental influences on cost management practices, role of SCM in strategic positioning - Strategic Costing – life cycle costing, target costing, Kaizen Costing, JIT Theory and constraints, Business Process Re-engineering (BPR) and Benchmarking-Cost Control and Cost Reduction – basics, process, methods and techniques of cost reduction programme

Strategic Decision Making: Decision-making and Pricing strategies: Inventory decision; product-development decision, product policy, plant location, managerial decision-making; Cost-plus /Mark-up Pricing ; Return on Investment Pricing ;Return on Net-worth Pricing; Evaluation of different Pricing Methods ; Pricing a new Product ; sensitivity analysis in pricing decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing

Transfer Pricing: Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts; **Target Costing-** methodology, methods of establishment of target costs, attributable costing, back-flush accounting, target selling- Life Cycle Costing - Life Cycle Costing -Meaning of Life Cycle, characteristics of life cycle concept, importance and benefits of life cycle costing , Product Life Cycle Costing, Project Life Cycle Costing

Process Control and Activity Based Cost Management: Process Control – Instrumentation and Modern Control System-Process Modeling and Simulation-Activity Based Cost Management - Concept , purpose, benefits, stages, relevance in decision-making and its application in Budgeting, Traditional Vs. ABC System – comparative analysis.

Text Books:

1. IGPG (International Good Practices & Governance) – Public Accountants
2. Strategic Cost Management by H Thomas
3. Strategic Cost Management by Vijaya Govindarajan, Amit Book Corporation.

Course Code: 21CM31290 Course Title: Corporate Restructure L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Understand the basics of mergers and acquisitions.	1	1
CO 2	Have knowledge in legal frame work of mergers & acquisitions.	2	1
CO 3	Know about corporate takeovers.	3	1
CO 4	Learn the corporate restructuring and valuations in mergers.	3	1

Syllabus:

Introduction: Meaning of mergers and acquisition, categories, purposes-Process of mergers and acquisition – Identification and valuation of the target, acquisition through negotiation, due diligence, post – merger integration – Case Studies.

Legal Framework: Legal and regulatory requirements-Merger and Acquisition agreement-Reverse merger Potential adverse competitive effects of mergers – Case Studies.

Corporate Takeovers: Motivations, Co-insurance effect, Cross-border takeovers, Forms of takeovers, Takeover defense-Going Private and Other Control Transactions: Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures – Case Studies.

Corporate Restructuring : Refinancing and rescue financing, reorganizations of debtors and creditors, Sale of assets, targeted stock offerings, downsizing and layoff programmes, negotiated wage give-backs, employee buyouts – Case Studies.

Valuation in Mergers and Acquisitions: Assets and Cash Flows - strengths and weaknesses of various valuation method-Recognition of interest of various stakeholders-Selection of appropriate cost of capital for valuation-Synergistic benefits- Forms of Consideration and terms of acquisitions-Post merger integration process- Implications of regulations for business combinations-Types of exit strategies and their implications- Shareholder Value Analysis-Exchange Ratio- Bases used for Computation – Case Studies.

Text Books:

1. Dr. Prasanna Chandra, Financial Management, TATA Mc. Grewal
2. Dr. I.M.Pandey, Financial Management
3. Dr. S.N.Maheswari, Financial Management, Sultan Chand Publications.

Course Code: 21CM31300 Course Title: Entrepreneurship Development L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the entrepreneurial Development Perspective.	1	1
CO 2	Understand Entrepreneurial Venture.	2	1,2
CO 3	Acquaint with Entrepreneurship Development.	1	1
CO 4	Understand Entrepreneurship development in different sectors.	3	2

Syllabus:

The entrepreneurial Development Perspective: Concepts of Entrepreneurship Development; evolution of the concept of entrepreneur; drivers of entrepreneurship; attributes and characteristics of a successful entrepreneur; role of entrepreneur in Indian economy and developing economies with reference to self-employment development; entrepreneurial culture.

Creating Entrepreneurial Venture: Business planning process; environmental analysis –

search and scanning; identifying problems and opportunities; defining business idea; basic government procedures to be complied with. Estimating and financing funds: estimation of funds required, sourcing of funds role of commercial banks and schemes offered by various financial institutions, venture capital funding.

Government - Entrepreneurship Development: Role of Central Government and State Government in promoting Entrepreneurship – introduction to various incentive, subsidies and grants – Export Oriented Units – fiscal and tax concessions available; role of following agencies in the Entrepreneurship Development – District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEBD).

Entrepreneurship development in different sectors: Women Entrepreneurship – Need – Growth of women Entrepreneurship – problems faced by Women Entrepreneurs – development of women Entrepreneurship – Rural Entrepreneurship – Entrepreneurship in sectors like Agriculture, Tourism, health care services, Transport and allied services.

Text Book:

1. Entrepreneurship, Robert D Hisrich, Michael P Peters and Dean A Shepherd, Tata McGraw hill.

Reference books:

1. Corporate entrepreneurship: Building the entrepreneurial organization, by Paul Burns published by Palgrave Macmillan.
2. Drucker F peter, ‘Innovation and Entrepreneurship’ 1985, Heinemann, London.
3. Entrepreneurship in The New Millennium, India Edition Doanld F Kuratko& Richard M Hodgeth-Sourth-Wester, Cengage Learning.
4. Entrepreneurship: New Venture Creation – David H. Holt, PHI.

ELECTIVE – II: 20CM31xx

Course Code: 21CM31310 Course Title: Financial Derivatives L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the regulatory framework of derivatives.	1	1,2
CO 2	Understand forward contracts	2	1,2
CO 3	Acquaint with future markets and contract and pricing.	3	1,2
CO 4	Understand financial options and swap market.	3	1,2

Syllabus:

Introduction to derivatives: Introduction, features, types of derivatives, uses of derivatives, traders in derivatives market, factors contributing to the growth of derivatives-the regulatory frame working of derivatives trading in India.

Forward market: Introduction to Forward contract, features of forward contract, classifications of forward contracts, forward prices Vs. Future prices, forward trading mechanism (problems).

Futures market, contracting and pricing: Introduction, financial futures contracts, types of financial futures contracts, operators/traders in future market, future market trading mechanism, hedging concepts: Long, short, cross, interest rate and currency futures (problems).

Financial options: introduction, concept, types, distinction between option and futures contract, pricing models – Black Scholes Option pricing model – Binominal option pricing model (problems). **Swap Market:** Introduction, concepts, nature, evolution, features and types of swaps interest rate swaps – currency swaps (problems).

Text books:

1. S.L. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India.
2. Hull, John C, Options, Futures and other derivatives, prentice hall of India 7/e 2008.

Reference books:

1. Somanathan, Derivatives, Tata McGraw Hill
2. B.Mishra, Satya. S.Debasish, Financial, Derivatives, Excel.
3. Raghuram, Fundamentals of Financial Derivatives

Course Code: 21CM31320 Course Title: Strategic Financial Management L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Know the strategic financial management.	1	1,2
CO 2	Understand the valuation of securities.	2	1,2
CO 3	Acquaint with future mergers and acquisitions.	3	1,2
CO 4	Understand designing corporate restructuring programme (CRP).	3	1,2

Syllabus:

Introduction to strategic financial management – Objective and importance of strategic financial management-conceptual framework-the nature and scope of financial strategy-modern finance theory-evaluation of costs and benefits-models for strategic financial management. Business valuation methods – dividend yield method – earnings yield method – earnings ratio method – ROI valuation method – Capital Asset Pricing Model – Dividend growth valuation model (problems).

Valuation of securities: Approaches to corporate valuation, valuation of equities including cash flow, dividends and earnings approach – valuation of debts – valuation of convertibles and derivatives. Black Sholes Model valuation for mergers and acquisitions.

Financial restructuring: Concept of financial restructuring-mergers and acquisitions - forms and motives of mergers and acquisitions – methods of payment in M&A (problems)-Formulation of mergers and acquisition strategy – regulations of M & A in India – Divestitures – Leveraged buy-out –leveraged recapitalization-spinoffs-carve outs.

Corporate restructuring – Introduction – nature of corporate restructuring – motives for corporate restructuring – dimensions of corporate restructuring – designing corporate restructuring programme (CRP) – problems in implementing CRP – techniques of corporate restructuring-**Sources of Finance** – Bench marking practices – innovative sources of finance – funding strategies – financial re-organization – sources of value generation through Leveraged buy outs (LBO), international sources of financing – Global Depository Receipt (GDR), American Depository Receipt (ADR).

Text books:

1. Alan Hill: R.A. Hill and Ventus Publishing, ISBN 978-87-7061-426-9
2. Prasanna Chandra, Financial Management Theory and practice, Tata McGraw Hill.2.Prasanna

Reference Books:

1. IM Pandey: ‘Financial management’ Vikas Publishing House Pvt Limited
2. Brigham &Houston : ‘Fundamentals of financial management’.
3. R.M.Srivastava, ‘Financial Management’, Pragathi prakashan, Meerut

Course Code: 21CM31330 Course Title: Export and Import Documentation L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	Gain knowledge about global trade	1	1,2
CO 2	Understand the import trade procedures	2	1,2
CO 3	Acquaint with export trade procedures	3	1,2
CO 4	Understand the export licensing policy and globalisation	3	1,2

Syllabus:

Introduction to Trade: Trade – types of trade – moving from domestic trade to global trade, benefits and limitations of international trade-differences between home trade and foreign trade, foreign trade policy 2004-09 and 2009-14, WTO agreements-foreign exchange risk.

Import trade procedures: Government policy for import, import of capital goods, both new and second hand important under (EPCG) scheme, import of raw material, obtaining import license, financial arrangements from foreign exchange banks, preparation of relevant documents, clearing of goods, deliver to bonded warehouse, Marine Insurance, various types of policies.

Export Trade Procedure: Selection of customers, friendly negotiations, pricing of exports, advertisement campaign, India's exports, service exports, export marketing documentation, instruments of payments, physical exports, obtaining export license, FEMA guidelines for exports, EXIM policy and export formalities.

Licensing policy & Globalization: Export licensing policy, import licensing policy, balance of trade, balance of payments accounting of foreign exchange transactions in the books of exporter and importer (problems) - International business environment, development of world trading system, instruments of international trade policy, international monetary and financial system, export processing zones (EPZ), Special Economic Zones, various forms of international business.

Text books:

1. International Business Management, Bholeanath Dutta, Excel Books.
2. P.K.Vasudeva, International Trade, Excel Book

Reference books:

1. Dr. Ram. Singh, International Trade Operations, Excel books.
2. Aseem Kumar, Export and Import Management, Excel books

Course Code: 21CM31340 Course Title: Security Analysis & Portfolio Management L-T-P-S: 3-2-0-0 Credits: 5

COURSE OBJECTIVES:

CO No.	CO	PO	BTL
CO 1	To understand basics of process of investment, recent developments in stock market	1	1,2
CO 2	To understand security analysis	2	1,2
CO 3	To understand the portfolio analysis, measurement of portfolio risk and return.	3	1,2
CO 4	To understand the portfolio selection and portfolio revision.	3	1,2

Syllabus:

Investment: Nature of Investment Objectives-Process of Investment- Investment Environment- Securities Trading- Recent Developments in the Indian Stock Market. Concept of Risk and Return- Risk Return Trade-off-Components of Investment Risk – Measurement of Risk and Return –Calculation of Expected Return and Risk

Security Analysis: Fundamental analysis- Economy analysis- Industry analysis- Company analysis. Security Analysis: Technical Analysis: Tools and Methods of Technical Analysis- Dow Theory-Illiot Wave theory- Moving Averages- Breadth of Market Momentum- Technical Indicators.

Introduction to Portfolio Management: Portfolio Analysis- Risk and Investor Preferences- Measurement of Portfolio Risk and Return- Diversification of Risk.

Portfolio Selection: Traditional Portfolio Selection - Markowitz Portfolio Model- Sharpe Single Index Model- Portfolio of Two and Three Securities. Portfolio Performance Evaluation: Methods of Performance Evaluation- Sharpe's, Treynor's and Jensen's Measure for Portfolios Performance- FAMA's Decomposition. Portfolio Revision Strategies- Formula Plans- Corporate Portfolio Management in India.

Text books:

1. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing House, 2009, 3rd Edition, New Delhi.
2. Kevin, Security analysis and Portfolio Management, PHI, 2010, 2nd Edition, New Delhi.,

Reference Books:

1. Bhalla. V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, 2010, 7th Edition, New Delhi.
2. Ranganathan, M. & Madhumathi, R., Investment Analysis and Portfolio Management, Pearson Education, 2007, 2 Edition, New Delhi.
3. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, 2009, 1st Edition, New Delhi.