



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore
Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020
B.Com. - V SEMESTER (2022-2026)

BCOM504 - MANAGEMENT ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOM504	MAJ/MIN	Management Accounting	60	20	20	-	-	3	-	-	3	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To familiarize and develop an understanding of basic concepts, tools and techniques of management accounting used for business decisions. It will help students to develop further skills in maintaining accounting records and will provide in-depth exposure of financial statement Analysis.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 To acquaint student with the basic Management accounting concepts, tools and techniques for decision making.

CO2 Understand the contents and significance of financial statements analysis.

CO3 Understand the use of ratio analysis in the interpretation of financial statements.

CO4 Analyze Cash Flows from Operating, Investing and Financing Activities separately as per AS-3 (Revised)

CO5 Understand the Concept and Features of Cost–Volume–Profit (CVP) Analysis.

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BCOM504 - MANAGEMENT ACCOUNTING

COURSE CONTENT

UNIT – I: Introduction to Management Accounting Definition of Management Accounting, Nature or Features of Management Accounting, Scope of Management Accounting, Objectives of Management Accounting, Role or Functions of Management Accounting, Utility of Management Accounting, Limitations of Management Accounting

UNIT – II: Analysis and Interpretation of Financial Statements: Introduction, Financial Statements, Users of Financial Statements, Financial Statement Analysis

UNIT – III: Ratio Analysis: Meaning of Ratio and Ratio Analysis, Various Classifications of Ratios, Computation of Ratios, Use of Ratios in Analysis, Limitations of Ratio Analysis

UNIT – IV: Cash Flow Statement: Introduction, Need and Importance of Cash Flow Statement, Meaning of Cash and Cash Equivalent, Types of Cash Flow, Presentation of Cash Flow Statement, Limitations of Cash Flow Statement

UNIT – V: Cost–Volume–Profit Analysis Meaning of Cost–Volume–Profit (CVP), Analysis Features of CVP Analysis Objectives of CVP Analysis, Elements of CVP Analysis, Break-Even Analysis (BE Analysis), Break-Even Chart (BE Chart) Presentation of BE Chart.

Suggested Readings

1. Arora M.N. (2016) *Cost and Management Accounting*. Himalaya Publishing House; Third Edition
2. Horngren F. (2008) *Cost Accounting, a Managerial Emphasis*. PrenticeHall.
3. Kupappapally, J. (2010) *Accounting for Managers*. PHI Learning's.
4. Maheshwari, S.N. (2013) *Cost and management Accounting*. Sultan Chand and Sons.

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BCOMBF502 MARKETING OF BANKING SERVICES

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMBF502	MAJ/MIN	Marketing of Banking Services	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To expose the students with the marketing of banking services in India along with various marketing techniques and mechanisms. To acquaint the students with various marketing techniques and mechanisms.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Familiarize and understand the concept of Marketing of Banking services.
- CO2** Analyze the business environment through environment scanning techniques applicable to banking sector.
- CO3** Evaluate the customer need and perception through customer need analysis.
- CO4** Discuss and Evaluate the effectiveness and viability of market segmentation in India's Context.
- CO5** Understand the role and importance of a Marketing information research to the banking industry.

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BCOMBF502 MARKETING OF BANKING SERVICES

COURSE CONTENT

UNIT I: Marketing concepts and their application to Banking Industry: Marketing concepts and Elements, Necessity of Marketing for banks, Special features of Bank Marketing, Product and Service Marketing.

UNIT II: Environmental Scanning –Assessment and Management of Competition –Macro and Micro factors influencing the market goods and services, applicability to Banking, Banking regulation and its impact on Bankmarketing strategies, Understanding competition, Identification of competition and their focus, Strategic benefits of good competition.

UNIT III: Customer need analysis and customer care: customer focus, understanding customer need, Consumer motivation and buying behavior, perception / behavior, other factors affecting buying behavior, decision making process, (individual and organizational), selective exposure, selective distortion, and effect on consumer behaviour.

UNIT IV: Market Segmentation(banking): Product Designing, Marketing, feedback and review, purpose and content of product / Marketexpansion, Mass Marketing and Marketing segmentation, Definition of Market segmentation, Characteristics of aviable Market segment –Benefits from Market segmentation, Disadvantages –Market segmentation, techniques for personal and corporate customers.

UNIT V:Market information Research: Definition of marketing research and market research-Differences, Contributions of Marketing Research to a bank, Types of data –primary and secondary, Management Information System and Marketing Research, need for situation analysis, steps involved in the development of a situation analysis –objective,strategies and tactics, sources of information for situation analysis.

Suggested Readings

1. Jha S. M. (2007) *Bank Marketing*, Himalaya Publications, 2nd Edition.
2. Macmillan J., (2018) *Marketing of Banking Services*, Macmillan India Limited.
3. Saritha P. (2014) *Marketing of Banking Financial Services*, Serial Publications.
4. Saxena, K.K. *Bank Marketing*, Skylark Publication, New Delhi.
5. Seth R. (1997) *Marketing of banking services*, Macmillan India limited, Madras.

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BCOM501- AUDITING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOM501	DSE	Auditing	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To understand objective and concept of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Understand and familiarize with the principles, procedure and techniques of Auditing.
- CO2** Understand the Audit Program, Internal check system & Verification of Assets and liabilities
- CO3** Acquire the skills of Vouching and Verification
- CO4** Understand the duties and responsibilities of Company Auditor, Auditor's report.
- CO5** Get knowledge about Investigation and able to understand the process of special audit Banking, Insurance, Educational and Non -Profit Institution.

COURSE CONTENT

UNIT-I: Introduction - Definition, objective of Audit, Advantages and limitation of audit, Types of Audit, Basic Principles of governing audit

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BCOM501- AUDITING

UNIT-II: Internal Check System: Routine Checking, Internal Check and Test Checking, Internal Control and Audit Procedure.

UNIT-III: Vouching: Verification of Assets and Liabilities. Vouching of cash transactions

UNIT-IV: Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend, Auditor's report: Cleaned and Qualified report.

UNIT-V: Investigation: Objectives, Difference between audit and investigations, Process of Investigation, Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Suggested Readings

1. Ainapure V., Ainapure M. (2018) *Auditing and Assurance*, PHI Learning Pvt. Ltd.
2. Kumar R., Sharma V. (2016), *Auditing: Principles and Practices*, PHI Learning Pvt. Ltd.
3. Rana T. J., (2016) *Auditing*, Sudhir Prakashan
4. Tondan B.N., (2019) *A Hand book on Practical Auditing*: Sultan Chand & Sons, New Delhi.

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BCOMBF503 BANKING THEORY REGULATORY MECHANISM

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOMBF503	DSE	Banking Theory Regulatory Mechanism	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This course is designed to expose the students with the functioning of banking institutions in India along with various reforms and regulatory mechanism in Banking Sector.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Understand the role, Scope and importance of Banking Regulation Act.
- CO2** Identify and evaluate the Financial Sector Reforms.
- CO3** Develop an insight and understanding Rationalization of Interest Rates.
- CO4** Practical knowledge of various regulatory guidelines and effectiveness of Monetary Policy
- CO5** Deep Understanding of BASEL Norms.

COURSE CONTENT

UNIT I: Banking Regulation Act 1949: Title and Scope of The Act, RBI Act 1934, Role of RBI as a Regulatory Mechanism.

UNIT II: Financial Sector Reforms: Sakhmoy Chakravarty Committee 1985, Narasimman committee Report I and II – Prudential norms: Capital Adequacy norms – Classification of Assets and Provisioning. Latest Developments: NPA initiatives, Sarfaesi, SS4, IBC, NCLT etc.

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BCOMBF503 BANKING THEORY REGULATORY MACHENISM

UNIT III: Rationalization of Interest Rates: Structures of Interest Rates(Short –Term and Long Term), Impact on Savings and Borrowings.

UNIT IV: Monetary Policy: Regulatory Measures, Concept of Money Supply, Regulation of Money Supply through Bank Rate Open Market Operation and CRR and their Effectiveness.

UNIT V: BASEL Norms: Basel I and II, Introduction to Basel III Norms

Suggested Readings

1. Desai K.C (2017) ***Bank Documentation*** –A Practical Approach.
2. Myneni S.R. (2017) ***Law of Banking***, Asia Law House, Hyderabad
3. Tannan M.L. (2010), ***Banking Law and Practice in India***, Sultan Chand & Sons. New Delhi.
4. Varshney P.N. (2017) ***Banking Law and Practice***, Sultan Chand & Sons. New Delhi.

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Shri Vaishnav Vidyapeeth Vishwavidyalaya Indore
Shri Vaishnav Institute of Computer Applications

Name of Program: BCA + MCA/ BCA(BDA)

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
BCCA504	DCC	IT Infrastructure Management	3	1	0	4	60	20	20	0	0

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

Q/A – Quiz/ Assignment/ Attendance, MST - Mid Sem Test.

***Teacher Assessment** shall be based on following components: Quiz/Assignment/Project/Participation in class (Given that no component shall be exceed 10 Marks)

Course Educational Objectives (CEOs):

- To understand basics of IT infrastructure and management and technical & management issues in current infrastructure.
- To pick up information technology, business administration, and electronic commerce management.
- To get acquainted knowledge about storage management and recovery.
- To demonstrate knowledge of data center technology and virtualization.
- To provide understanding of information security, ethical hacking, and computer forensics.

Course Outcomes (COs): After the successful completion of this course students will be able to:

- Acquire a wealth of information about IT infrastructures.
- Understand IT and management techniques and how to build more reliable, faster applications that are better manageable.
- Understand concepts and methods of storage management.
- Get more insight in to the data center technology.
- Get more understanding with security concepts and its management in IT.

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Name of Program: BCA + MCA/ BCA (BDA)

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
BCCA504	DCC	IT Infrastructure Management	3	1	0	4	60	20	20	0	0

Syllabus:

UNIT-I

IT infrastructure: introduction, infrastructure management activities, evolutions of systems and their management, growth of internet, information system design, IT service management process, current business demands and IT system issue, IT infrastructure management, attributes and benefits of IT service management

UNIT-II

Information Technology Infrastructure Library (ITIL), Introduction to the design process for information systems, IT service continuity management, capacity management, availability management, approaches for organization Management, Models in IT system design, IT management systems

UNIT-III

Introduction to storage, storage archive and retrieve, types of storage management, benefits of storage management, space management, hierarchical storage management, network attached storage, storage area network, disaster recovery, space management, database and application protection, Bare Machine Recovery (BMR), data retention, backup and recovery.

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Name of Program: BCA + MCA/ BCA (BDA)

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
BCCA504	DCC	IT Infrastructure Management	3	1	0	4	60	20	20	0	0

UNIT-IV

Data center infrastructure design and architecture, elements and functions of data center, data center design models, network management, data center security, packet filtering, access layer, security for multi-tier server farms, virtual data center, virtual data center management, remote management

UNIT-V

Security management, computer security, internet security, physical security, identity management, access control, intrusion detection, IT ethics, intellectual property, privacy and law, computer forensics, ethics and internet, cyber crimes

Text Books:

1. Phalguni Gupta, Surya Prakash, Umarani Jayaraman, "IT Infrastructure and Its Management", Tata McGraw Hill Education, 2010
2. SjaakLaan, "IT Infrastructure Architecture - Infrastructure Building Blocks and Concepts", Lulu Press Inc., 2nd Edition, 2013
3. Manoj Kumar Choubey, SaurabhSinghal, "IT Infrastructure and Management", Pearson Education, 1st Edition, 2012
4. Munesh Chandra Trivedi, Ashish N. Jani, Kamaljit I. Lakhtaria, Amit B. Kalyani, "Information Technology Infrastructure & Its Management", Khanna Publishing, 1st Edition, 2014
5. Anita Sengar, "IT Infrastructure Management", S.K. Kataria and Sons, 4th Edition, 2012

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BCOMCA503 COMPUTERIZED ACCOUNTING SYSTEM

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOMCA503	DSE	Computerized Accounting System	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This subject aims at utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications. It will help students to develop further skills in maintaining accounting records and will provide in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.

Examination Scheme

The internal assessment of the students’ performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Demonstrate an understanding of accounting theory.
- CO2** Communicate effectively using standard accounting terminology.
- CO3** Apply accounting procedures using specialized computer accounting software.
- CO4** Demonstrate an understanding of accounting reports and records.
- CO5** Apply select computerized accounting software to analyze and record transactions including general accounting transactions

COURSE CONTENT

UNIT-I: Basic of Accounting: Introduction, Forms of Business Organizations, Accounting Principles, Concepts and Conventions, Types of Accounts, Rules of Accounting, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements

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BCOMCA503 COMPUTERIZED ACCOUNTING SYSTEM

UNIT-II: Tally ERP 9 Fundamentals: Salient Features of Tally ERP 9, Technological Advantages of Tally ERP 9, Tally ERP 9 Start-up, Setting up of Company in Tally ERP 9 , F11: Company Features, F12: Configurations

UNIT-III: Accounting Masters in Tally ERP 9: Groups, Ledgers, Practice Exercise

UNIT-IV: Inventory Masters in Tally ERP 9: Stock Groups, Stock Categories, Units of Measurement, Godowns, Stock Items, Practice Exercise

UNIT-V: Display and Reports: Accounting Vouchers, Inventory Vouchers, Practice Exercise Display and Reports

Suggested Readings

1. Bansal M., Sharma A. (2019) *Computerized Accounting System*, Sahitya Bhawan Publications
2. Bassett L. (2018) *Computerized Accounting*, BPB Publications
3. Dwivedi A., Tembhurnekar C.M. (2019) ,*Computerized Accounting*, Sai Jyoti Publication.
4. Sharma N., (2019) *Computerized Accounting And Business Systems: A text book on the applications of Computers in Accounting and Business*, Lambert.

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BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA501	MAJ/MIN	Corporate Tax Planning and Management - I	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to enable the students to acquire the basic knowledge of the corporate tax planning & management. Students should be able to learn the computation of corporate tax.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.
- CO2** Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning
- CO3** Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.
- CO4** Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax
- CO5** Apply the provisions of tax in practical tax planning of individual and corporate.

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BCOMTA 501 CORPORATE TAX PLANNING AND MANAGEMENT - I

COURSE CONTENT

UNIT I: Introduction to Tax Planning and Management: Concept of Tax planning, Meaning, Scope, Importance, Objectives of Tax planning, Understanding Tax management

UNIT II: Tax Planning – Nature of Business: Tax Planning with reference to setting up of a new business, Location aspects of Business, Nature of business and Tax Planning.

UNIT III: Tax planning with reference to Financial Decision: Capital Structure Decision, Dividend, Intercorporate Dividend, Bonus Share

UNIT IV: Tax Management: Introduction, Difference Between Tax planning and Tax Management, Areas of Tax Management, Payment of Tax Management.

UNIT V: Tax Avoidance, Tax Evasion: Concept of Tax Evasion and Tax Avoidance, Justification of Corporate Tax Planning and Management.

Suggested Readings

1. Acharya, Shuklendra, Gurha M.G. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
2. Ahuja G., Gupta R. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Singhanian, Vinod K., Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Srinivas E.A., *Corporate Tax Planning*, Tata McGraw Hill.

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BCOMTA502 ADVANCED CONCEPTS IN INCOME TAX

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOMTA502	DSE	Advanced Concepts in Income Tax	60	20	20	-	-	4	-	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

To acquaint the students with theoretical and practical knowledge of Income Tax. To familiarize the students with major and latest provisions of Income Tax.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1 Deep knowledge of problems and computation of capital gains.
- CO2 Understand the problems and methods of calculating Income from other sources.
- CO3 Acquaint with the calculation of Aggregate income.
- CO4 Able to assess the tax liability of individuals.
- CO5 Apply the provisions of assessment procedure along with filing of e>Returns.

COURSE CONTENT

UNIT I: Clubbing and Aggregation of Income -Income of other persons included in the total income of Assessee - Clubbing Provisions - Deemed Incomes - Provisions of set-off and carry forward of losses.

UNIT II: Deductions from Gross Total Income u/s 80C to 80U.

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BCOMTA502 ADVANCED CONCEPTS IN INCOME TAX

UNITIII: Computation of Total Income - Problems on Computation of Total Taxable Income.

UNITIV: Assessment of Individuals- Computation of Tax Liability - Applicability of Alternate Minimum Tax on Individual - Problems on Computation of tax liability.

UNITV: Assessment Procedure- Income tax returns - Types of returns - Filing of e-return - Assessment - Types of assessment: Self assessment - Provisional assessment - Regular assessment - Best judgment assessment - Reassessment - Rectification of mistakes - Notice on demand.

Suggested Readings

1. Bala V., Thothadri S. (2020), *Taxation Law and Practice*, PHI Learning
2. Gaur, V.P., Narang D.B.(2020), *Income Tax Law and Practice*, Kalyani Publishers
3. Johar J. S. (2020), *Income Tax*, McGraw Hill Education,
4. Lal B. (2020), *Income Tax*, Pearson Education,
5. Rathinam J. M., Vijay.K.V.C. (2020), *Income Tax*, SCITECH Publications
6. Saha R.G. (2020), *Taxation*, Himalaya Publishing House Pvt. Ltd.,
7. Singhanian K.V., Singhanian K. (2021), *Direct Taxes Law & Practice*, Taxmann

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BCOMBA501 BUSINESS VALUATION

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMBA501	MAJ/MIN	Business Valuation	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

***Teacher Assessment** shall be based on the following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

This course aims to give students a comprehensive understanding of business valuation principles, methods, and practices. Students will learn how to assess the value of businesses using various approaches and techniques and gain practical skills in conducting valuation analysis for different purposes.

Examination Scheme

The internal assessment of the student's performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which students will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c), and (d) will be of 6 marks.

Course Outcomes

- CO1** Identify the factors influencing business value and understand their impact on valuation.
- CO2** Understand the Application of asset-based valuation methods to assess the value of tangible and intangible assets.
- CO3** Understand the Application of income-based valuation methods, such as discounted cash flow analysis, to estimate the present value of future cash flows.
- CO4** Collaborate effectively in group projects to conduct comprehensive business valuations.
- CO5** Evaluate each valuation approach's strengths, limitations, and challenges.

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BCOMBA501 BUSINESS VALUATION

COURSE CONTENTS

UNIT I: Introduction: Business Valuation, Importance and objectives of business valuation, Factors influencing business value, Overview of valuation approaches and methodologies.

UNIT II: Asset-Based Valuation Methods: book value, adjusted book value, Valuation of tangible and intangible assets, Limitations and challenges of asset-based valuation

UNIT III: Income-Based Valuation Methods: Discounted cash flow (DCF), capitalization of earnings, capitalization of cash flow, estimating future cash flows and determining appropriate discount rates, Application of DCF analysis in business valuation, Sensitivity analysis, and risk assessment in income-based valuation

UNIT IV: Market-Based Valuation Methods: comparable company analysis, precedent transactions analysis, Identifying and selecting comparable companies and transactions, Adjusting financial multiples for differences in size, growth, and risk.

UNIT V: Corporate Restructuring Valuation: Valuation in mergers and acquisitions (M&A): fair value measurements, purchase price allocation, Valuation in litigation and dispute resolution, Emerging trends and developments in business valuation, Practical considerations and ethical considerations in business valuation.

Suggested Readings

1. Damodaran A. (2012). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* (3rd ed.). John Wiley & Sons.
2. Fannon J. T., Baskerville, B. K. (2019). *Valuing a Business: The Analysis and Appraisal of Closely Held Companies* (5th ed.). McGraw-Hill Education.
3. Fishman S. M., Pratt, S. P., Morrison, W. J. (2015). *Standards of Value: Theory and Applications* (2nd ed.). Wiley.
4. Hitchner J. R., Hyden, R. C., Zyla, M. A. (2014). *Financial Valuation Workbook: Step-by-Step Exercises to Help You Master Financial Valuation* (4th ed.). Wiley.
5. Pratt S. P., Reilly, R. F., Schweih, R. P. (2018). *Valuing a Business: The Analysis and Appraisal of Closely Held Companies* (6th ed.). McGraw-Hill Education.

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BCOMBA502 WORKING CAPITAL MANAGEMENT AND FINANCING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMBA502	DSE	Working Capital Management and Financing	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***Teacher Assessment** shall be based on the following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

This course aims to give students an understanding of working capital management principles and financing strategies. Through theoretical learning and practical case studies, students will gain the knowledge and skills necessary to effectively manage working capital and make informed financing decisions in various business contexts.

Examination Scheme

The internal assessment of the student's performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which students will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c), and (d) will be of 6 marks.

Course Outcomes

- CO1** Understand the importance of working capital management in business operations.
- CO2** Analyze working capital requirements and develop strategies for optimizing working capital.
- CO3** Evaluate different sources of short-term and long-term financing available to businesses.
- CO4** Apply financial techniques and tools to manage cash, inventory, receivables, and payables effectively.
- CO5** Formulate working capital policies and strategies aligned with organizational goals.

COURSE CONTENT

UNIT-I: Introduction: Working Capital Management, Definition and Significance of Working Capital, Components of Working Capital, Importance of Efficient Working Capital Management, Objectives of Working Capital Management

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UNIT-II: Working Capital Analysis: Techniques for Analyzing Working Capital, Working Capital Ratios and their Interpretation, Factors Affecting Working Capital Requirements, Determinants of optimal Working Capital levels, Working Capital Financing.

UNIT-III: Receivable Management: Definition and significance of accounts receivable, Role of receivables in working capital management, Credit Policy Formulation, Factors influencing credit policy decisions, Components of a credit policy, Setting credit terms and conditions, Credit Evaluation and Assessment.

UNIT-IV: Cash Management: Importance of Cash Management, Cash Conversion Cycle, Cash Budgeting Techniques, Cash Flow forecasting and management.

UNIT-V: Inventory Management: Importance of inventory management, Types of inventories and their characteristics, Inventory control techniques (ABC analysis, EOQ, JIT), Inventory turnover ratios and their interpretation

Suggested Readings

1. Jain P. K. (2001). *Managing Working Capital: An Essential Tool for Financial Management*. Excel Books.
2. Keown A. J., Martin, J. D., Petty, J. W., Scott, D. F. (2017). *Financial Management: Principles and Applications* (13th ed.). Pearson.
3. Moyer R. C., McGuigan J. R., Rao R. K. (2015). *Contemporary Financial Management* (13th ed.). Cengage Learning.
4. Van Horne J. C., Wachowicz J. M. (2008). *Fundamentals of Financial Management* (13th ed.). Pearson.

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