



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**  
**Shri Vaishnav Institute of Commerce**

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

**BCOM606 FINANCIAL MANAGEMENT**

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*				
BCOM606	MAJ/MIN	Financial Management	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 understand the concept of Financial Management and it also aims at learning of financial tools and developing the skills of financial analysis. Financial decisions for efficient management of funds of an entity with special reference to corporate form of business organization.

**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 understand the concepts & functions of Financial Management and getting acquainted with various financial decisions.
- CO2** Developing the conceptual understanding of leverages & their computation.
- CO3** Evaluating various methods of cost of capital for decision making.
- CO4** To understand the concepts and Application of Time value of money
- CO5** To understand the concepts & methods of Working Capital management.

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**BCOM606 – FINANCIAL MANAGEMENT**

**COURSECONTENT**

**UNIT I: Financial management:** Introduction to financial management, Objectives of financial management, Functions of financial management, Objectives of the firm - profit maximization versus value (wealth) maximization, Role of chief financial officer

**UNIT II: Leverage:** Meaning of operating, financial and combined leverage measures of operating, financial and combined leverage, Effect on the shareholders' risk, business risk and financial risk.

**UNIT III: Sources of finance and cost of capital:** Different sources of finance - long-term and short-term sources, Cost of capital- Concept, Relevance of cost of capital, Specific costs, and weighted average cost, Rationale of after tax weighted average cost of capital.

**UNIT IV: Time value of money:** Introduction, Meaning and Definition, Need, Compounding and discounting techniques, Future value and Present value. Capital Budgeting: Concept and Computation Pay Back Period, Net Present Value, Average Rate of Return and Internal Rate of Return.

**UNIT V: Working capital management:** Introduction, Meaning and concept of working capital, Management of working capital and issues in working capital, estimating working capital needs, Operating, or working capital cycle.

**Suggested Readings**

1. Bose C. (2009), *Fundamentals of Financial Management*, PHI
2. Brigham J. (2013), *Fundamentals of Financial Management*, engage Learning
3. Chandra P. (2008), *Financial Management: "Theory and Practice"*, Tata McGraw-Hill Education
4. Khan M, Y., Jain P.K. (2011), *Financial Management: Text, "Problems Cases"*, Tata McGraw - Hill Education
5. Maheshwari, S.N. (2013). *Cost and Management Accounting*. Sultan Chand and Sons.
6. Pandey I.M.(2015), *Financial Management*, Vikas Publication House

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMBF603 CREDIT AND RISK MANAGEMENT IN BANKING**

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*				
BCOMBF603	MAJ/MIN	Credit and Risk Management In Banking	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 students to gain expertise in the area of credit and Risk Management in Banking Financial Services. To expose the students with the banking services in India along with various risk management 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** Acquire the knowledge about the basic principles and concepts of risk management.
- CO2** Understand the concepts of various types of risks, namely credit risk, market risk, operational risk and exchange risk.
- CO3** Familiarize with the application of risk management techniques in various areas of management
- CO4** Analyze the different types of risks, monitor and manage situations of risks.
- CO5** Evaluate the various tools and techniques for measuring Market risk, Operational risk and Exchange risk.

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#### B.Com. - VI SEMESTER (2022-2026)

### BCOMBF603 CREDIT AND RISK MANAGEMENT IN BANKING

#### COURSE CONTENT

**UNIT I: Bank credit** – Basic Principles and Approach, Purpose of lending, Security aspects, Types of bank credit: Credit to different sectors- Priority, Non Priority and Public Sector. Collateral - Stock, Machinery, Land and Building, Guarantee, Different types of Mortgages, Types of Credit: Demand Loan, Cash Credit, Overdraft, and Term Loan. Legal Documents, Loan Documents, RBI Directives, Various Committees: Tandon, Chore, Nayak and such other committees –Brief details.

**UNIT II: Lending to Different Customers:** Individuals, Partnership, Limited companies, Trust, Association, Legal aspects, Documents to be called for.

**UNIT III: Loan Processing, Sanctioning, Monitoring, Recovering Commercial Loans** (Activity Based), Government Sponsored Loans (mostly agricultural, Rural and Weaver section) Miscellaneous : Self-Employed Business loan (Borrower Based), Agriculture : Small, Medium and Big Farmers– Short term and Medium term Loans, Corporate Borrowers, Government sponsored : Priority sector lending, Lead Bank Scheme, Government sponsored loan to Weaker section– Subsidy.

**UNIT IV: Risk:** definition, Risk Process, Risk Organization, Key risks, Credit risk, market risk, operational risk, liquidity risk, legal risk, interest rate risk and currency risk, Concept of ALM for Banks, Credit rating and stress testing, Credit rating agencies, Credit Bureau.

**UNIT V: NPA:** – Causes and Remedial Measures, Management of NPA's, Debt Recovery Tribunals, Asset Reconstruction Fund, SARFAEST Act, Insolvency and Bankruptcy Code.

#### *Suggested Readings*

1. Choudhry M., (2018) *Bank Asset and Liability Management: Strategy, Trading, Analysis*, Wiley Publishing.
2. Hull J.C. (2017) *Risk Management and Financial Institutions*, Pearson
4. Indian Institute Of Banking, Amp, Finance (IIBF) (2010), *Risk Management*, Macmillan Publishers India
5. Mishkin F. S. (2007) *The Economics of Money, Banking, and Financial Markets*, Prentice Hall.

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMCA603 E-COMMERCE**

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*					
BCOMCA603	MAJ/MIN	E-Commerce	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 E-Commerce and to learn the techniques related to E-Commerce.

**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** Describe the major types of E-commerce, key security threats in the E-commerce environment.

**CO2** Analyze the impact of E-commerce on business models and strategy.

**CO3** To facilitate knowledge about application of IT in education, commerce, business and Industry

**CO4** Evaluate the impact of information and communication technology on business practices.

**CO5** Understand the basic concepts and technologies used in the field of management information systems

**COURSE CONTENT**

**UNIT – I: - An Overview of E-Commerce:** Introduction to e-commerce, technical components and functions of e-commerce, Advantages and disadvantages of e-commerce, Scope and applications of e-commerce, E-commerce, and e-business, Meaning and Elements of e-Business Models

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMCA603 E-COMMERCE**

**UNIT – II: - E-Business Applications and E - Payment System:** ERP, e-SCM, CRM, E-Payment. E-Procurement definition, processes, methods and benefits, Discuss the categories and users of smart cards. Describe payment methods in B2B EC, Banking and Personal Finance Online, On-Demand Delivery Systems and E-Grocers, E-Commerce in the wireless environment.

**UNIT – III: - E-Learning:** Meaning, Benefits and drawbacks of e-Learning, the e-Learning Industry, Discuss e-Content development and tools. Describe the major technologies, evaluation process and approaches used in e-Learning. Discuss the different techniques of e-Learning delivery.

**UNIT – IV:- Electronic Payment System:** Overview of E-payment system Digital cash, properties Electronic check & benefits Online credit card system Types of credit card payments Secure electronic transactions(SET) Other emerging financial instruments Debit card & Point of sale (POS) Debit card & E-benefit transfer Smart cards Electronic fund transfer Intelligent agents

**UNIT -V:- Security in E Commerce and Threats in Computer Systems:** Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

***Suggested Readings***

1. Efraim T., Lee J., Chung H.M., (2019) "*Electronic Commerce–A Managerial Perspective*", Addison-Wesley.
2. Elias. M. A. (2018) "*Electronic Commerce*", Prentice-Hall of India Pvt Ltd.
3. Elias M. A. (2015) "*Electronic Commerce from Vision to Fulfillment*", PHI,
4. Joseph S. J., (2018) "*E-Commerce: an Indian perspective*", PHI
5. Kalakota R., Whinston A. B. (2018) "*Electronic Commerce-A Manager's guide*", Addison-Wesley.
6. Landon K.C., (2016) "*E-Commerce: Business, Technology, Society*", 4th Edition, Pearson

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMTA601 CORPORATE TAX PLANNING AND MANAGEMENT - II**

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*					
BCOMTA 601	MAJ/MIN	Corporate Tax Planning and Management - II	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 Objectives**

The objective of the course is to enable the students to acquire the advance knowledge of the corporate tax planning & management. Students should be able to learn corporate tax planning in a strategic way.

**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 problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning
- CO2** Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax
- CO3** Evaluate the clubbing provisions and set off and carry forward of losses and exempted incomes.
- CO4** Apply the provisions of tax in practical tax planning of individual and corporate.
- CO5** Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.

**COURSE CONTENT**

**UNIT I: Tax Planning – Non-Residents, Provisions regarding Pricing:** Special provisions relating to non-residents, Double taxation relief, Provisions regulating transfer pricing, Advance rulings, Advance pricing agreement.

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMTA601 CORPORATE TAX PLANNING AND MANAGEMENT - II**

**UNIT II: Assessment of companies:** Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies Deductions available to corporate assesses.

**UNIT III: Corporate tax liability:** Computation of taxable income of companies and determination of corporate tax liability.

**UNIT IV: Minimum Alternate Tax**–Tax on distributed profit of domestic companies- Tax on incomedistributed to unitholders-Security Transaction Tax – Tonnage Tax.

**UNIT V: Tax Planning - Company Restructuring:** Tax planning with reference to companies' restructuring, Amalgamation, Demerger, Slump sale.

**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., NewDelhi.
4. Singhanian V., Singhanian M.. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Srinivas E.A., *Corporate Tax Planning*, Tata McGraw Hill.

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

**BCOM607 - CORPORATE ACCOUNT**

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*				
BCOM607	DSE	Corporate Account	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**

The objective of the course is to enable the students to acquire the basic knowledge of the corporate accounting. To learn the techniques of preparing the financial statements.

**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 accounting procedure of Issue of Shares.
- CO2** Understand the accounting procedure of Debentures and its redemption.
- CO3** Helps to give an exposure to the Final Accounts of Companies.
- CO4** Understand the accounting procedure of Amalgamation and Internal reconstruction.
- CO5** Understand the knowledge of funds and Preparation of cash flow statement.

**COURSE CONTENT**

**UNIT-I: Accounting for Share Capital:** Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Redemption of shares.

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOM607 - CORPORATE ACCOUNT**

**UNIT-II: Accounting for Debentures:** Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture.

**UNIT-III: Final Accounts:** Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet.

**UNIT-IV: Accounting for Amalgamation:** Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation.

**UNIT-V: Internal reconstruction:** Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction.

***Suggested Readings***

1. Goyal V.K., Goyal R., (2016) *Corporate Accounting*. PHI Learning
2. Jain, S.P., Narang K.L., (2018) *Corporate Accounting*. Kalyani Publishers, New Delhi.
3. Maheshwari S.N., Maheshwari S. K. (2018) *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Monga J.R., (2018) *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Sehgal A., (2016) *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
6. Shukla, M.C., Grewal T.S., Gupta S.C., (2019) *Advanced Accounts. Vol.-II*, S. Chand & Co., New Delhi.

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#### B.Com. - VI SEMESTER (2022-2026)

#### BCOMBF601 FOREX MANAGEMENT

	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*					
BCOMBF601	DSE	Forex Management	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

The objective of this subject is enriching students with the mechanism of the foreign exchange markets, measurement of exposure and hedging against risk. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting. To explain the foreign exchange risks and to identify risk management strategies.

#### 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 how the foreign Exchange Market operates.
- CO2 Understand the principles of Currency valuation
- CO3 Explain techniques that can be used to hedge foreign exchange risk
- CO4 Create an understanding on foreign exchange Management in India
- CO5 Explore the international sources of finance

#### COURSE CONTENT

**Unit-I: Nature and scope of forex management:** Objectives, significance and scope of forex management, relationship between forex management and financial management, forex management and global environment.

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMBF601 FOREX MANAGEMENT**

**Unit-II: International financial markets and instruments:** An overview of international capital and money markets, arbitrage opportunities, integration of markets, international capital and money market instruments – GDRs, DRs, Euro Bonds, dual currency bonds, euro equity, euro deposits.

**Unit-III: Foreign Exchange Market:** Functions, characteristics, organization, and participants, arbitrage in foreign exchange market, mechanics of making foreign payments, cost associated with international payments.

**Unit-IV: Foreign exchange rates and its determinations:** exchange rate, spot, forward and cross exchange rates, Forex trading and financing of international trade.

**Unit-V: Foreign Exchange Risk Hedging techniques:** Swaps, Options, offshore banking, payment terms, i.e., Commercial Invoice, Letter of credit, bill of exchange, documents and financing techniques.

***Suggested Readings***

1. Chatterjee A., (2009) *Principles of Foreign Exchange*, Himalaya Publication.
2. Giddy I., (2018) *Global Financial Markets*, AIYBS, New Delhi
3. Jeevanandan, C, (2009) *Foreign Exchange and risk Management*, Sultan Chand and sons, New Delhi
4. Levi M, Maurice D. (2019) *International Finance*, McGraw Hill Inc.,

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**B.Com. - VI SEMESTER (2022-2026)**

**BCOMBF602 FINTECH**

	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*				
<b>BCOMBF602</b>	<b>DSE</b>	<b>Fintech</b>	<b>60</b>	<b>20</b>	<b>20</b>	-	-	<b>4</b>	-	-	<b>4</b>

**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**

The objective of this subject is to enrich students with the mechanism of the fintech. Financial technology (FinTech) is revolutionary and rapidly changing the financial services industries. This graduate course introduces FinTech such as blockchain, crypto currencies (e.g., Bitcoin and Ethereum), alternative lending, machine learning, and robo-advising.

**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** Developed key concepts in financial products and services and the regulation thereof.
- CO2** Provide a foundation in the structure and functioning of financial institutions.
- CO3** Gain a basic knowledge of current and prospective technology as it relates to financial products and services
- CO4** Knowledge of current and future issues in cutting edge developments in banking, financial markets and entrepreneurial fields.
- CO5** Developed new Fintech: cloud services, open source software, artificial intelligence, mobile devices and apps

**COURSE CONTENT**

**UNIT I: Introduction to FinTech** Recent developments, Major areas in FinTech, Future prospects and potential issues with FinTech

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

**BCOMBF602 FINTECH**

**UNIT II: Blockchain and Cryptocurrency Technologies:** Digital Signature, Public and Private Keys, Blockchains, Proof of Work, Mining, Bitcoin, Ethereum, Other Altcoins, Wallets, Exchange Markets, Payments

**UNIT III: Alternative Lending, Crowd funding, and P2P Technology.**

**UNIT IV: MS- Excel Applications in Finance:** Time value of money, Loan amortization schedule etc.

**UNIT V: Regulatory and Societal Perspectives:** Societal impact of FinTech companies, How to strike a regulatory balance between mitigating negative externalities and encouraging entrepreneurial growth.

***Suggested Readings***

1. Bahga A. Madiseti V. (2019) *Blockchain Applications: A Hands-on Approach*, Vpt, ISBN-13: 978-0996025560.
2. Bernardo N., (2017) *The Future of FinTech, Integrating Finance and Technology in Financial Services*, EBook ISBN 0- 978-3-319-51415-4
3. Henning D. (2018) *Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations*, Independent Publishing Platform, ISBN-13: 978-1523930470.
4. NarayananA., BonneauJ., GoldfederS., (2018) *Bitcoin and Cryptocurrency*
5. Rubini A., (2020) *Fintech in a Flash: Financial Technology Made Easy*.
6. Sengupta C. *Financial Analysis and Modeling using Excel and VBA*, Wiley
7. Stallard P., Lempka R. (2019) *Next Generation Finance: Adapting the financial services industry to changes in technology, regulation and consumer behavior*.
8. Wilson J., Jay D. (2018) *Creating Strategic Value through Financial Technology*. Wiley Finance.

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

**BCOMCA601 ACCOUNTING INFORMATION 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*				
BCOMCA601	DSE	Accounting Information 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**

The objective of the course is to enable the students to acquire the basic knowledge of the Accounting Information System and to learn the techniques of preparing the AIS.

**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** Evaluate the impact of information and communication technology on business practices.
- CO2** Identify and analyze opportunities for business value creation opportunities involving ICT, e-commerce, and/or social media.
- CO3** Analyze information flows in an organization and develop conceptual models of organizational relationships.
- CO4** Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques
- CO5** Develop support for business decisions based on a systematic and objective consideration of the problems, feasible alternatives using appropriate decision-modeling techniques

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

**BCOMCA601 ACCOUNTING INFORMATION SYSTEM**

**COURSE CONTENT**

**UNIT I:- Introduction to Accounting Information System:** Meaning & Definition of AIS, Objectives and Need of AIS in today's era, Accounting and the Internet, An Information Systems Framework, AIS Subsystems, The Accounting Function, The Information Technology Function, Accountants as Users, Accountants as System Designers, Accountants as System Auditors, Developing and Implementing an Effective AIS.

**UNIT II: Overview of Transaction Processing:** Meaning and importance of Transaction Processing, Transaction Cycles, Meaning and difference between Manual Systems VS. Computer-Based Systems, Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing, Data Flow Diagrams and Entity Relationship Diagrams, System Flowcharts, Program Flowcharts, Record Layout Diagrams.

**UNIT – III: AIS Business Processes:** IT and Accounting, AIS Business Processes, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Daily Procedures, End-of-Day Procedures, Control Considerations for Computer-Based Systems

**UNIT – IV: Database Management System:** Introduction to Databases, the Database Approach, Controlling Access to the Database, Centralized Databases, Distributed Databases, Three Conceptual Models, Integrated Accounting and Enterprise Information Systems, Introduction to Risk Assessments, Flow Charting.

**UNIT – V: Ethics and Fraud In AIS:** Business Ethics, Computer Ethics, Fraud, Computer Fraud and Abuse Techniques, Confidentiality and Privacy Controls, Processing Integrity and Availability Controls

***Suggested Readings***

1. Holcombe C. (2016) *Accounting Information Systems*, Accounting Publisher: McGrawHill
2. Karthikeyan M. (2015) *Accounting Information Systems*, Abhijeet Publications
3. Singh S. (2018) *Accounting Information System Hardcover*, ABD Publishers

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

**BCOMTA602- INTERNATIONAL TAXATION**

	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*					
<b>BCOMTA602</b>	<b>DSE</b>	<b>International Taxation</b>	<b>60</b>	<b>20</b>	<b>20</b>	-	-	<b>4</b>	-	-	<b>4</b>	

**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 understand objective and concept of International Taxation System and gain working knowledge of generally accepted taxation procedures and of techniques and skills needed to apply them in Taxation 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** Know main principles of international taxation, discuss the main trends in the development of international taxation, including BEPS measures
- CO2** Know the difference between the different articles of the Model Tax Conventions (OECD and UN)
- CO3** Know key techniques of preparation of transfer pricing documentations for different types of deals with tangible and intangible assets
- CO4** Able to apply 5 transfer pricing assessment methods
- CO5** Able to describe the process of regulation of the international tax disputes

**COURSE CONTENTS**

**UNITI: An Overview of International Taxation System:** Meaning, Objectives and importance of International Taxation System, International Tax concepts and provisions as per Income-tax Act, 1961. Principles of International Taxation, Basics of International tax Structures, International Financial Centre

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### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com. - VI SEMESTER (2022-2026)

#### BCOMTA602- INTERNATIONAL TAXATION

**UNIT II:- Double Taxation:** History, background and concept of double taxation under Income Tax Act 1961, Double Taxation Avoidance Agreements, impact of double taxation avoidance agreement in India, Meaning and features of Treaty, treaty shopping, and treaty overrides the Act, scope of tax treaties, definition, taxes covered, residence under tax treaties, Tax Information Exchange Agreements, Anti-Avoidance Measures.

**UNIT III: Transfer Pricing:** Meaning and features of Transfer Pricing, Income tax Rules, 1962 relating to Transfer pricing International Transactions and Associated Enterprises, OECD Transfer Pricing Guidelines, Arm's Length Price, Advance Pricing Arrangement, Safe harbor, Range Concept, UN Transfer Pricing guidance for developing Countries.

**UNIT IV: Taxation of non-residents:** Foreign income, categories of income related to international transactions, Aspects of ITS, The forecasting and evaluation of financial risks. Issues in International Taxation related to digital economy & e-commerce, financial Instruments and Trusts etc. Model Tax Conventions (UN, US and OECD)

**UNIT V: International Financing:** International Financial Reporting Standards (IFRS), credit-card companies, insurance companies, accountancy companies, consumer-finance companies, stock brokerages, investment funds etc. Legislation having impact on International Taxation Multidisciplinary Case Study

#### *Suggested Readings*

1. Islam A. (2019) *International Taxation*, Wiley Publisher
2. Keen M., Victor T (2018) *International Taxation and the Extractive Industries*, Routledge.
3. Vijayasarathy D. (2016) Fundamentals of international taxation, Bharat Publication

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

**BCOMTA603- DIRECT TAX PLANNING AND MANAGEMENT**

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
<b>BCOMTA603</b>	<b>DSE</b>	<b>Direct Tax Planning and Management</b>	<b>60</b>	<b>20</b>	<b>20</b>	-	-	4	-	-	<b>4</b>

**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 tax planning and management techniques. To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

**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** Understanding of concepts of Tax Planning and Management, Tax evasions and tax avoidance.
- CO2** Able to assess the companies on the basis of various provisions of taxation laws.
- CO3** Know key techniques of Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives.
- CO4** Able to apply managerial decisions of various natures.
- CO5** Able to the tax planning under various circumstances and while settingup of a business.

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

**BCOMTA603- DIRECT TAX PLANNING AND MANAGEMENT**

**COURSE CONTENT**

**Unit I: Introduction to Tax Planning and Management** – Concept of Tax planning and management – Tax evasions and tax avoidance-Need and significance of Taxplanning and management-Tax Planning in respect of residential status.

**Unit II: Tax Planning -Individuals** – Tax Planning with reference to income from – Salary, House Property.

**Unit III: Tax Planning**– Tax Planning with reference to income from Individuals from Profit from business and profession, Capital Gains.

**Unit IV: Tax planning** - Tax Planning with reference to income from Individuals from and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession, and incentives (Problems focused on tax planning).

**Unit V: Tax planning under various circumstances**-Tax planning while setting up of a business- with reference to location, nature and form of organizations-Taxplanning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas –Tax incentives for exporters.

***Suggested Readings***

1. Agrawal, K. A. (2023) *Direct Tax Planning and Management*, Atlantic Publishers
2. Mehrotra H. C. (2023) *Direct Tax Planning*, Sahitya Bhawan Publication, Agra
3. Singhanian, V.K. (2023) *Direct Tax Planning and Management*, Taxman, New Delhi.
4. Srinivas, E. A. (2023) *Corporate Tax Planning*, Tata McGraw Hill.

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