

## Summary Sheet

### 1.2.1 Percentage of new courses introduced of the total number of courses across all Programmes offered during the last five years

Name of the Department	Department of Commerce
Programme Name	Bachelor of Commerce (B.COM)
Course Code & Name	CM1180- Term paper- I CM1280- Term paper- II EN1213- Reading language through literature HS1101- Value Ethics and Governance CM1380- Term Paper- III EN1316- Spoken English CM1406- Computerized Accounting CM1407- Company Law and Secretarial Practice CM1480- Term Paper- IV EN1416- The art of Communication CM1509- Management Accounting CM1580- Term Paper V CM1653- Security Analysis & Portfolio Management CM1667- International Financial Management CM1668- Banking Operations and Management CM1669- Advanced Accounting CM1670- Cost & Management Audit
Year of Introduction	2015-16
Recommendation by Stakeholder	The teachers suggested updating of courses
Reason for New Courses introduced	Members of BOS recommended upgradation of courses
Percentage of New Courses introduced in Year	$(\text{Total no of New Courses} / \text{Total no of courses offered}) * 100$ $= 17/60 * 100 = 28.33\%$
Percentage of Change.	<25 % courses introduced – Yes >25 % courses introduced – No
Minutes of Board of Studies	Date :- 16 JUNE 2015 Page No:- 1 Section No:- N.A. Point No:-10
Minutes of Academic Council	Date :- 15&20 JULY 2015 Page No:-13 Section No:- 11AC (D-3) Point No:- 11AC (D-3-8)

Signature – Head of the Department



**11AC (D-3-5) Revised Scheme & Syllabi BHM Batch 2014-18 and BHM Batch 2013-17**

The proposal were not considered by the Council in view of the decisions on agenda items 11AC (D-3-3) and 11AC (D-3-4).

**11AC (D-3-6) Revised Scheme and Syllabi of BHM Batch 2014-18 to be Offered to BHM Batch 2015-19**

The revised scheme and syllabi of BHM batch 2014-18 to be offered to BHM batch 2015-19 were approved by the Council

**11AC (D-3-7) Revision of Scheme and Syllabi of BBA Programme**

The revised scheme and syllabi of BBA Programme were approved by the Council.

**11AC (D-3-8) Revision of Syllabi of B.Com Programme:**

The revised syllabi of B Com Programme were approved by the Council.

**11AC (D-3-9) Introduction of New Programmes:**

In principle approval for introduction of two new programmes, namely B Com (Hons.) and MFC (Master of Finance & Control) was accorded by the Council. The programmes will commence from academic session 2016-17.

The Council further suggested the matter be placed before the Board of Management, in its next meeting.

**11AC (D-4) FACULTY OF DESIGN**

**11AC (D-4-1) Revised Structure and Syllabi of B. Arch:**

Revised structure and syllabi of B Arch programme were approved by the Council. It will be implemented from 2015-16. The Council suggested that a course on GIS and Remote Sensing be included.

**11AC (D-5) FACULTY OF ARTS & LAW**







1. The meeting began at 2:00 pm and ended at 5:30 pm.
2. The BOS deliberated at length on improving standards of class rooms delivery and thereby adding more value and learning to students.
3. The Board emphasized the importance of corporate connect and resolved to call expert speakers on regular basis so that ambit of learning of students expands. Attendance would be taken and the student would have to secure 75% attendance in such events as well.
4. The Board resolved to give specific training to all students in B.Com & B.B.A. so that they are made proficient in Microsoft Word, Power-Point and Excel. Further, they be encouraged to use these programs in writing their projects and making their presentations.
5. The Board resolved to have one project assignment plus presentation compulsory in every semester so that communication and analytical skills improve.
6. The Board resolved that in the light of the poor quality of communications skills additional inputs be given in every semester to BBA and B.Com students. Help from Department of English would be sought and obtained.
7. The Board resolved that BBA and B.Com students be encouraged to take admission in the MBA program of MUJ and to introduce ways and means to enable them to compete on merit for such admission.
8. The Board resolved to strengthen the streams of Finance, Accounts, Taxation, HR, QT and IT the coming semester.
9. The Board resolved to consider offering one foreign language over a three semester period for BBA students. The languages suggested were Japanese or German or Chinese. There would be no choice and the language chosen will be uniform for all.
10. The Board suggested to add following courses in B.Com and BBA programme.

**B.Com Programme**

I semester- Term paper-I,

II Semester- Term paper-II, Reading through English literature, Value ethics and governance

III semester- Term paper-III, Spoken English,

IV Semester- Computerized financial accounting, Company law and secretarial practices, Term paper-IV, The art of communication

V Semester- Management accounting, Term paper-V

VI Semester- Security analysis and portfolio management, International financial management, banking operation and management, Advanced accounting, Cost and management audit

**BBA Programme**

I Semester- Fundamentals of Business Organisation, General English, Indian Business Houses, Term Paper-I

II Semester- Branding & Emerging E-Brands, Reading Language through Literature, Term Project-II, Minor Project

III Semester- Regulatory Framework of Business, Psychology & Personality Development, Spoken English, Term Project-III

IV Semester- Risk Management, Managing Social Sector & NGO, Term Paper-IV, Minor Project, Foreign Language

V Semester- Term Paper-V, Foreign Language

VI Semester- Foreign Language, Program Electives- Capital Market Operations, Strategic Financial Management, Management of Banking Services, Insurance Management, Marketing Research, Advertising & Sales Promotion, HR Administration, Compensation Management, Data Base Management, Advanced Accounting, Direct Tax, Auditing, Indirect Tax



11. The board resolved that since the fee differential between B.Com and BBA was wide, the two course cannot be similar.
12. The Board resolved to make a change in the teaching- learning methodology so that students begin to work in the library in the field and in industry to add value & knowledge imparted in the classrooms.
13. The Board resolved to make it mandatory for all members of the faculty to continually (a) upgrade their knowledge and publish papers in refereed journals and (b) become multi-skilled by learning new subjects.
14. The Board resolved to empower a teams of professors headed by Dr. Sorab Sadri and Dr. Rajesh Kothari and Dr. T.K. Jain to rework the B.Com and BBA syllabus so that it is rationalised and made as close to corporate reality as possible.
15. In view of the difficulties faced by the School of Business and Commerce with faculty from other schools last semester, a dedicated expert faculty in HR, Accounts, Economics, Insurance & Taxation and Quantitative Techniques be recruited to deliver quality and to serve the needs of the growing students registrations in B.Com and BBA.
16. The chair thanked everyone for their time and effort while reminding them that admission was a critical activity and it was everybody's responsibility to see that number of entrants in B.Com and BBA increase in 2015-16.
17. Students who have a basic Master's Degree in Arts , Commerce , Travel & Tourism & Mathematics should be accepted for enrolment as Ph.D. candidates in SBC.
18. In B.B.A the no. of specialization has been increased from two to four. Now new specialization will be finance and banking, sales and marketing, people management and IT and e-business.

Dr. Teena Shrivastava  
Dr. Teena Shrivastava  
HOD, Commerce



*Department of Business & Commerce*

**BOARD OF STUDIES**

Attendance Sheet

Date:- 16<sup>th</sup> June 2015

S.no.	Name of the Members	Designation	Place	Signature
1.	Prof. (Dr.) Rajesh Kothari	Professor, Department of <del>ABSE</del> Management	Rajasthan University Jaipur.	
2.	Prof. (Dr.) Sorab Sadri	Director, School of Business & Management	Manipal University Jaipur	
3.	Dr. Teena Shivnani	HOD, Commerce	Manipal University Jaipur	
4.	Mr. Sujiban Ghosh	Chief Finance & Account Officer	Manipal University Jaipur	
5.	Dr. Vandana Suhag,	Registrar	Manipal University Jaipur	
6.	Prof. T.K. Jain	Professor, Commerce	Manipal University Jaipur	
6.	Dr. D.P. Sharma (Invitee Member)	HOD, IT	Manipal University Jaipur	
7.	Ms. Shweta Upamanyu (Invitee Member)	Faculty, BHM	Manipal University Jaipur	
8.	Dr. Richa Arora (Invitee Member)	HOD, English	Manipal University Jaipur	Sorry for Dr. Richa Arora

9. ~~ABSE~~ Management ktd. Registrar MUJ Evaluation

10. Dr. Parushree Sharma Accounting & Finance MUJ



## **BACHELOR OF COMMERCE (PASS)**

**CODE: CM1180**

**Term Paper – I**

**[0 0 0 2]**

Every student will undertake library study on any topic of his choice, under guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.



**BACHELOR OF COMMERCE (PASS)**

**CODE: CM1280**

**Term Paper – II**

**[0 0 0 2]**

Every student will undertake library study on any topic of his choice, under guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.



## BACHELOR OF COMMERCE

EN1213

### READING LANGUAGE THROUGH LITERATURE

[200 2]

**Phonetics and Vocabulary:** Transcription of Phonetic Symbols, Word Stress, Synonyms and Antonyms, Word Formation; **Grammar and Usage:** Transformation of Sentences, Clauses, Determiners, Verbs and Verb Tenses; **Comprehension** (Following texts compiled by Macmillan in the form of book): William Blake – The Little Black Boy, Lewis Carroll- A Mad Tea Party, Ruskin Bond – Night Train for Deoli, M.K. Gandhi- The Birth of Khadi, J.L Nehru- A Tryst with Destiny, A.P.J Abdul Kalam - Vision for 2020; **Compositional Skills:** Letters – Formal and Informal, Review Writing, Memo Writing , Paragraph Writing.

#### Reference / Text Books:

1. Sawhney, Panja and Verma (eds.). *English at the Workplace*. New Delhi: Macmillan 2003.
2. Singh, R.P. *Professional Communication*. New Delhi: OUP. 2004.
3. Sasikumar, V. Dutta and Rajeevan, *A Course in Listening and Speaking –I* New Delhi: Foundation Books. 2005.
4. Quirk, R and S. Greenbaum: *A University Grammar of English*, London: Longman, 1973.



**BACHELOR OF COMMERCE**  
**CODE: HS1101 VALUE, ETHICS & GOVERNANCE**

[2002]

**Objective:**

To improve understanding of values ethics & corporate governance.

**Contents :**

**Values:** Meaning of value education, Three Gunas, Nature and kinds of value, Understanding Harmony at various Levels: understanding in the human being as coexistence of Self („I“) and Body, in the Self (“I“), understanding myself, harmony with the Body, family, Society, Nature, in existence; **Ethics and Business:** Values and attitudes for professional accountants, Legal frameworks, regulations and standards for business, Nature of ethics and its relevance; Rules-based and framework approaches to ethics; Personal development and lifelong learning; Personal qualities; Ethical principles; Concepts of independence, skepticism, accountability and social responsibility; **Ethical Conflict:** Relationship between ethics, governance, the law and social responsibility, Unethical behaviour, Ethical dilemmas and conflicts of interest; **Organisational Governance:** The role and key objectives of organisational governance in relation to ethics and the law; development of organisational governance internationally; the role of directors in relation to organisational governance; the role of the board, Types of board structures and organisational governance issues, Policies and procedures for best practice“ companies, Rules and principles based approaches to governance

**Books:**

1. R.R.Gaur, R. Sangal and G.P. Bagaria, "A Foundation Course in Human Values Professional Ethics," Excel Books, 2010.
2. S Sadri & J Sadri, *Business Excellence Through Ethics & Governance*, 2nd edition, 2015.
3. U.C Mathur, *Organisational Governance and business ethics*, MacMillan India Ltd, 2009.

**References:**

1. C.V Baxi, *Organisational Governance*, Excel Books, 2009
2. D. Mehta, Sharma, *Business Ethics and Ethos*, Ramesh Book Depot, 2008
3. R. Namakumari, *Strategic Planning of Organisational Strategy*, MacMillan India Ltd, 2000.
4. S. Sadri , A.K. Sinha and P. Bonnerjee, *Business Ethics: concepts and cases*, TMH,1998.



**BACHELOR OF COMMERCE (PASS)**

**CODE: CM1380**

**Term Paper – III**

**[0 0 0 2]**

Every student will undertake library study on any topic of his choice, under guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.



## BACHELOR OF COMMERCE

CODE: EN1316

SPOKEN ENGLISH

[1 1 0 2]

Situational and Structural Dialogues, Greeting, Self-introduction, Invitation, Making Request, Expressing gratitude, Complimenting and Congratulating, Expressing Sympathy, Apologizing, Asking for information, Seeking permission, Complaining and Expressing Regret, At the Bank/ Post office/ College office, At the Green Grocer, At the Temple, At the College, Canteen or Restaurant, At the Police station, At the Railway Station/ Bus Station, At the Medical Shop, At the Library, Interviews, Booking a Room in a Hotel, At the Travel Agency; Extempore; Presentation; Picture & Video description; Group Discussion; Vocabulary, Antonym, synonym & One word substitution; Talk Show; Foundation of English Pronunciation, word stress and intonation.

### Text / Reference Books:

1. D Jones. *English Pronouncing Dictionary*, London: ELBS 2003.
2. G Radhakrishna, et al. *Spoken English for You*. CIEFL. Emerald Publication, 2014.
3. K Sadanand and S Punitha. *A Foundation Course in Spoken English (Part – 1 & Part 2) (English) 1st Edition*. Hyderabad: Orient Longman. 2005.
4. Bansal R K and Harrison J B. *Spoken English for India*. Mumbai: Orient Longman. 2009.
5. Patil Z N. *English for Practical Purpose*. New Delhi: MacMillan India Ltd, 2010.



## BACHELOR OF COMMERCE (PASS)

CM1406

### COMPUTERIZED ACCOUNTING

[1 0 4 3]

[Lab Based]

#### Objectives:-

To familiarize students with the fundamentals of computerised system of accounting (Tally). Students will be made proficient in tally software.

#### Contents:

**Computerized Financial Accounting:** Journalizing the transactions, Trial Balance & final Accounts (Trading, Profit & Loss and Balance Sheet), Adjustment entries, Display and reporting of accounting statements, Preparation of Project using all practical tools. Traders Financial A/c : Customer supplier profile, sales, purchase, voucher entry as per types of voucher, B/R, Outstanding report, Interest calculation. **Inventory Management:** store ledger, Display and reporting of Inventory statements. Accounting with Inventory: Need and importance of updating inventory with accounting entries, Vouchers for combined entries, creation of stock and ledger items, precautions of inventory reports in different styles. **Data Maintenance:** Tax Accounting: Fringe Benefit tax, TDS, VAT, CST, Excise Duty, Service Tax, Payroll accounting. Introduction of Various Accounting Software's.

#### Text / Suggested Books:

1. Tally 9.0.
2. A.K. & K.K. Nadhani, Implementing Tally 9, BPB Publications.
3. Dinesh Maldasani, Mastering Tally ERP 9, Laxmi Publications.



CM1407

**BACHELOR OF COMMERCE (PASS)  
COMPANY LAW  
AND  
SECRETARIAL PRACTICE**

[3 0 0 3]

**Objectives:-**

To Acquaint the students about provisions of Companies Act 2013 & other provisions in force time to time.

**Contents:**

**A brief history of Indian Companies Act:** Types of Companies, Formation of public limited Company. Memorandum and Articles of Association. **Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power:** Debenture – issue, floating and fixed charge; registration of mortgage and charges. Directors, Managing Directors and Managers, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Winding up of Company, Company Meetings. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director"s Report. **Meeting:** Types, Requisites of a valid meeting, Members" Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting. Companies Act 2013 (Brief Study of the provisions effective from 12 September 2013) Provisions Special resolution for borrowing in excess of paid-up capital and free reserve, Associate Company, Expert, Free Reserve, Net-worth, Officer who is in default, Private Company, Public Company, Remuneration, Small Company, Subsidiary Company, Authentication of documents, proceedings and contracts, Prohibition on Buy-back of shares, Explanatory Statement for special business, Quorum for shareholders" meeting, Chairman of a general meeting, Appointment of Additional Director, Contribution to Political parties, Loan to Directors etc., Restriction on non-cash transaction with directors, Prohibition on forward dealings in securities of the company by the director and Key Managerial Personnel.

**Text / Suggested Books:**

1. Singh A: Indian Company Law, Eastern Book Company (2014).
2. Kuchhal M.C.: Secretarial Practice, Vikas Publishing House.
3. Kuchhal M.C.: Modern Indian Company Law, Vikas Publishing House.
4. Mathew, M J Company Law And Secretarial Practice, R B S A Publishers.
5. Kapoor. N.D.: Company Law and Secretarial Practice, Sultan Chand & Sons.



## **BACHELOR OF COMMERCE**

**CODE: CM1480**

**Term Paper – IV**

**[0 0 0 2]**

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## BACHELOR OF COMMERCE (PASS)

EN1416

### THE ART OF COMMUNICATION

[1 1 0 2]

Communication in English, nature of spoken English and language, effective public speaking, pronunciation, stress, intonation, dialogue delivery, body language, rhythm of utterances, principles of communication, researching & writing skills, speech delivery skills, understanding and appreciating consequences of communication, etiquette in communication, presentations for specific audience, Tribute Speech, Informative Speech, Persuasive Speech, Impromptu Speech, Corporate Speech, Parliamentary Speech, Academic Speech etc.

#### Text Books:

1. A Simmons. *Whoever Tells the Best Story Wins*. New Delhi: Tata McGraw-Hill Amacom, 2007.
2. J Heinrichs. *Thank You for Arguing: What Aristotle, Lincoln, and Homer Simpson Can Teach Us about the Art of Persuasion*. New York: Three Rivers Press, 2007.
3. N Duarte. *Resonate: Present Visual Stories that Transform Audiences*. New Jersey: John Wiley & Sons, 2010.
4. P Noonan. *On Speaking Well*. New York: William Morrow, 1999.

#### Reference Books:

1. B Elliott and K Carroll. *Make Your Point!* Bloomington: Author House, 2005.
2. G Spence. *How to Argue and Win Every Time*. New York: St. Martin's Press, 1995.
3. H Weeks, *Failure to Communicate: How Conversations Go Wrong and What You Can Do to Right Them*. Boston: Harvard Business Press, 2008.
4. J Allison and D Gediman. *This I Believe: The Personal Philosophies of Remarkable Men and Women*. New York: Holt Paperbacks, 2007.
5. L Copeland. *The World's Great Speeches*. 4th Edition, Mineola New York: Dover, 2000.



## BACHELOR OF COMMERCE

CM1509

MANAGEMENT ACCOUNTING

[3 1 0 4]

### Objectives:

To acquaint the students with the concepts of Management Accounting. To prepare the students for how to apply various cost concepts and financial tools in decision making process.

### Contents:

Introduction, Definition, Meaning, Scope, Relationship between Cost and Management Accounting. Analysis and Interpretation of financial Statement: Ratio Analysis, Meaning Objective, Limitation. Classifications, Computation and Interpretation, Liquidity, Leverage, Activity and Profitability Ratios. Return on Capital Employed Computation and Uses, Du Point Control Chart. Fund Flow and cash Flow Analysis, Concept of Fund, Meaning of Flow of Fund, Techniques and preparation, Uses, Limitation. Cash Flow Statement, Meaning, Preparation, Uses, Limitations. Marginal costing and managerial decisions: The basic concept of Marginal Cost and Marginal Coasting, Break Even Analysis and Cost volume profit analysis, Break even charts and profit charts, managerial decisions, application of marginal costing in decision making. Standard Costing and Variance Analysis: Concept of Standard Costs, Uses, Cost Variances, Profit and Sales Variances. Budgets and Budgetary Control: Definition, Objectives, Advantages. Preparation of Budget Manual, Key Factor. Limitations Preparation of different classes of Budgets, Budgetary Control Reports. Introduction of zero Based Budgeting and Performance Budgeting, Responsibility accounting : Meaning and Objectives, Responsibility centres, Types, Expenses Centre, Profit Centre, Investment Centre.

### Text / Suggested Books:

1. Manmohan & Goyal, S.N: Principles of Management Accountancy, Sahitya Bhawan, Agra.
2. Anthony, R.N. and Welsh, G.A.: Fundamentals of Management Accounting, Richard D. Irwin, 3<sup>rd</sup> Edition, 1981.
3. Horngren, C.T.: Introduction to Management Accounting, Prentice – Hall, 4<sup>th</sup> Indian Reprint, 1981.
4. Rajpurohit B.S & Joshi H.K, Management Accounting, RPP Jodhpur.



## **BACHELOR OF COMMERCE**

**CODE: CM1580**

**Term Paper – IV**

**[0 0 0 2]**

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**BACHELOR OF COMMERCE**  
**SECURITY ANALYSIS**  
**&**  
**PORTFOLIO MANAGEMENT**

**CM1653**

**[3 0 0 3]**

**Objectives:-**

To gain the fundamental knowledge of various investment avenues available to an investor. It focuses on functioning of stock markets as well as fundamental & technical analysis of market. To acquire knowledge about the portfolio theories.

**Contents:**

Nature & Scope of investment, Principles of investment, Capital Market In India, Risk and returns. New issues market and stock exchange, mechanics of floating new shares and securities trading, listing of securities, Review of Security & Exchange Board of India (SEBI) & investor protection. Recent Developments in the Indian Capital Market. Stock Market Analysis - Fundamental and Technical Approach, Efficient Market Theory; Valuation of Preference shares, Equity shares, Convertible & Non- Convertible Debt Securities. Concept of portfolio, Traditional Portfolio Management and Modern Investment process, Portfolio Construction Model Brief introduction about the Markowitz Model, Sharpe Index Model, Capital Assets Pricing Model, Portfolio Evaluation, Treynor's Portfolio performance measures.

**Text / Suggested Books:**

1. Bhalla, V K. Investment Management: Security Analysis and Portfolio Management., S. Chand, New Delhi
2. Pandian P, Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
3. Avadhani V A, Security Analysis and Portfolio Management., Himalaya Publishing House, New Delhi
4. J Kevin, PHI, Portfolio Management, New Delhi.
5. Uma S & Sunitha A, Wealth Management, Mumbai
6. Murthy EN, Portfolio Management, ICFA, Hyderabad
7. Chandra P, Portfolio Management, ,Tata Mcgraw, New Delhi.



## BACHELOR OF COMMERCE (PASS)

**CM1667**

### INTERNATIONAL FINANCIAL MANAGEMENT

**[3 0 0 3]**

**Contents:**

Theory of IFM and international trade. Salient reverse of IMF, IBRD, ADB and UNIDO & Developing Nations. International Capital Management: Trends and Issues, Transfer Policies & Taxation. Foreign Exchange Management –Salient Provisions of FEMA, Forex rate & Control, Risk coverage in Forex, Forex Quote.

**Text / Suggested Books:**

1. Indian Institute of Banking and Finance, Principles of Banking and Practices – Macmillan, Mumbai
2. R.M.V. Bass- Credit Management.
3. Mbuya J C – Fundamentals of Credit Risk Management in Banking Industry.



## BACHELOR OF COMMERCE

CM1668

### BANKING OPERATION AND MANAGEMENT

[3 0 0 3]

#### Contents:

**Concept of Commercial Banking:** Scheduled and non-scheduled Commercial Bank, Recent Trends in marketing of commercial Banks in India. **Credit Creation And Control** – Bank Lending Policies and Govt. priorities – Social Sector, Private Sector, Industrial Sector etc., Types and Form of Bank Advances. Collateral requirements. Control of credit – Repo, reverse repo, open market operation, Money Market & NPA. New Innovation & Products in Assets & Liabilities. **Credit Appraisals** – Eligibilities & Monitoring. Recent Developments in Monetary Policy. Role of RBI

#### Text / Suggested Books:

1. Benton E. Gup, James W. K; Commercial Banking: The Management Of Risk, Wiley India Pvt Ltd (2006)
2. Nagpal P., Origin of Commercial Banking, Cyber Tech, Publication.
3. Kapoor G.P., Commercial Banking; Aph Publication corporation



# BACHELOR OF COMMERCE

CM1669

## ADVANCED ACCOUNTING

[3 0 0 3]

### Objectives:

- To provide knowledge about consolidation of Accounts and Special entity accounts.
- To give introduction about Harmonization of Accounting and IFRS.

### Contents:

Consolidated Accounts of Holding and Group Companies. Preparation of Final Accounts of banking Companies and Insurance Companies. Preparation of Final Accounts of Electricity Companies and Double Accounts System. Valuation of Assets: Inventories, Goodwill, Shares and Business Corporate Social Accounting and Environmental Accounting. Value Added Statement, Economic Value Added (EVA) Statement, Human Resource Accounting. Harmonization in Accounting and Reporting: International Accounting Standards Committee & International Accounting Standard Board (IASB), Obstacles in Harmonization, Introduction of IFRS & IAS.

### Text / Suggested Books:

1. Shukla and Grewal: Advanced Accounts, S.Chand & Sons, Delhi.
2. Porwal, L.S.: An Introduction to Accounting Theory, Tata McGraw Hill.
3. Jawahar Lal: Corporate Financial Reporting, Taxmann Publication (p) Ltd., New Delhi.
4. Jawahar Lal: Contemporary Accounting Issue, Vision Book, New Delhi.



# BACHELOR OF COMMERCE

CM1670

## COST & MANAGEMENT AUDIT

[3 0 0 3]

### Objectives:-

- To provide knowledge about the principles & methods of Cost Audit & Management Audit.
- To aware about the audit procedure of various public sector companies.

### Contents:

Cost Audit: Nature , Objectives & Scope, cost audit leading to other services, Cost Audit and Financial Audit. Cost Auditor : Qualification, Appointments & engagement, Rights, Duties and responsibilities – Professional and legal – under companies Act 1956, relationship between statutory financial auditor, cost auditor and internal auditor. Cost Audit Report. Concept of management audit, nature & Purpose, management audit Program specific areas audit involving internal control, purchasing operations, manufacturing operations, selling & distribution of policies, personal policies, Appraisal of management decisions. Special Audit, problems of banks, performance / efficiency audit of companies. Audit of Public sector companies by Audit Boards Comprising a spectrum of professional discipline. Requirement of Audit under sec. 227 (4A) of companies Act 1956. The cost Audit Reports : contents of reports as per cost Audit records Rules u/s 233 (b) of companies Act 1956, review of cost audit reports by Government.

### Text / Suggested Books:

1. Choudhary D.; Management Audit & Cost Audit, New Central Book Agency, Calcutta.
2. Ramanathan; Cost & Management Audit, Tata McGraw Hill, New Delhi. Kolkata.
3. Tikhe J.G.; Cost Audit & Management Audit, Banglore.
4. Cona W.L. ; Management Audit, Prentic Hall.
5. Rose T.G.; Management Audit, Gel & Co. London.