

**MATA GUJRI COLLEGE**  
**Sri Fatehgarh Sahib**

(AN AUTONOMOUS COLLEGE)

Affiliated to Punjabi University, Patiala

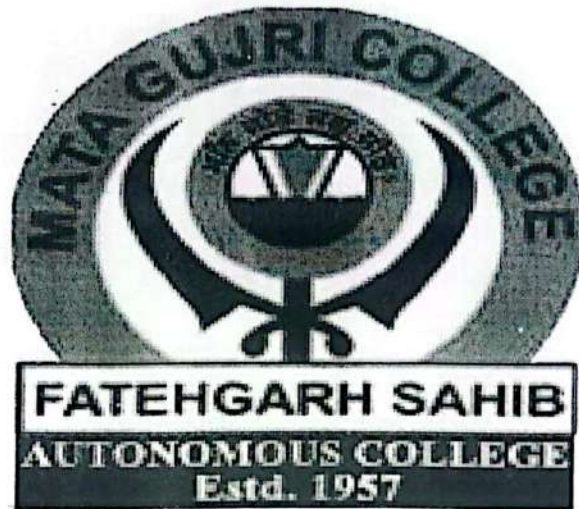
**SYLLABI**

For

**B.Com (Accounting And Finance) Part III**  
(Semester V& VI)

**Under Choice Based Credit System**

**Programme Code: BAF**



**Academic Session: 2023-24, 2024-25**

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**Approved by Board of Studies on May 05, 2023**

**Approved by Academic Council on .....**

*Handwritten signatures and initials:*  
Najit  
Bansal  
Kumar  
Rohit  
H. S. Dhillon  
Rajinder  
Ranjinder  
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Ranjinder

**Scheme of Syllabus for B. Com (Accounting and Finance): III**  
**(5<sup>th</sup> Semester)**  
**As per CBCS**  
**Session 2023-24, 2024-25**

**Programme Structure**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
<b>Semester V</b>						
BAF 501	Cost Accounting	Core Course C-11	(4+1)	25	75	100
BAF502	Corporate Tax Planning	Core Course C-12	(4+1)	25	75	100
BAF 503	DSE-I (Select any one) Group A	Discipline Specific Elective (DSE)- I	(4+1)	25	75	100
BAF 504	DSE-II (Select any one) Group A	Discipline Specific Elective (DSE)- II	(4+1)	25	75	100
BAF 505	DSE-III (Select any one) Group A	Discipline Specific Elective (DSE)- III	(4+1)	25	75	100
	GROUP (A) a) Banking and Insurance b) Business Environment c) Money and Financial Institutions d) Advertising e) Operation Research f) Entrepreneurship					
		<b>Total Credits</b>	<b>25</b>			

*B. S. Sandhu*  
*Rich*  
*Hardeep Singh*  
*Dr. J. S. Dhillon*  
*Dr. R. K. Gaur*  
*Dr. H. K. Gaur*  
*Dr. P. S. Gaur*  
*Dr. S. S. Gaur*  
*Dr. T. S. Gaur*  
*Dr. U. S. Gaur*  
*Dr. V. S. Gaur*  
*Dr. W. S. Gaur*  
*Dr. X. S. Gaur*  
*Dr. Y. S. Gaur*  
*Dr. Z. S. Gaur*



**Session 2023-24, 2024-25**  
**B.Com (Accounting and Finance) III (Semester V)**  
**BAF 501: COST ACCOUNTING**

**Time Allowed: 3 Hours**  
**Pass Marks: 35%**  
**Credits: (4+1)**

**Max Marks: 100 Marks**  
**Internal Assessment: 25 Marks**  
**External Assessment: 75 Marks**

**Course Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

- CO1: understand conceptual framework of cost accounting.
- CO2: understand in detail the accounting and control of material and labour cost.
- CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination.
- CO4: calculate the cost of products, jobs, contracts, processes and services.

**UNIT-I**

- Cost Accounting: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.
- Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
- Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**UNIT -II**

- Overheads: Classification, allocation, apportionment and absorption of overheads; Under and Over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation,
- Unit costing, Job Costing, Contract costing, Process costing(process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

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*Hedau* *Yashwanth* *Gov* *Kish* *Shree* *Naayut* *Rbu* *Pandeyan* *HH*





Session 2023-24, 2024-25  
B.Com (Accounting and Finance) III (Semester V)  
BAF 502: CORPORATE TAX PLANNING

Time Allowed: 3Hrs.  
Pass Marks: 35%  
Total Credits: (4+1)

Max Marks: 100 Marks  
Internal Assessment: 25 Marks  
External Assessment: 75 Marks

**Course Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision making.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

CO1: differentiate between various tax planning concepts and understand the concept of corporate tax along with the types of corporate assesses.

CO2: devise strategies for tax planning in respect of a new business and decipher the tax factors relevant for managerial decisions.

CO3: understand how to claim relief in case of double taxation of income.

CO4: understand tax planning with reference to employees' remuneration, receipt of insurance compensation, distribution of assets and business restructuring.

**UNIT I**

- Tax planning, tax management, tax evasion, tax avoidance; corporate tax in India.
- Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax;
- Tax on distributed profits Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization.
- Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares.
- Tax planning with reference to sale of scientific research assets

**UNIT II**

- Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace.
- Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation
- Tax planning with reference to distribution of assets at the time of liquidation Double taxation relief.
- Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement Amalgamation, Demerger, Slump sale.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

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### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., NewDelhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.

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Session 2023-24, 2024-25  
B.Com (Accounting and Finance) III (Semester V)  
BAF-DSE Group A (a): BANKING AND INSURANCE

Time Allowed: 3 Hrs.

Max Marks: 100 Marks

Pass Marks: 35%

Internal Assessment: 25 Marks

Total Credits: (4+1)

External Assessment: 75 Marks

Course Objective: To impart knowledge about the basic principles of the banking and insurance.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2: familiarize with the operations of Banking and various innovations, services and benefits.

CO3: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO4: understand the types of Insurance and Regulatory framework of Insurance.

**UNIT - I**

- Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, Types of banks. Innovations in Banking: Introduction to IFSC, MICR, UPI, BHIM and Paytm.
- Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, Priority sector lending.
- Recent Bank mergers, Recent Banking Scams and Frauds.
- Banking Ombudsman Scheme.

**UNIT-II**

- Basic concept of risk, Types of business risk, Assessment and transfer of risk.
- Insurance: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.
- Types of insurance, Origin and growth of Life and Non-life insurance, Features of some policies of life insurance & general insurance, Re-insurance, Online Insurance.
- IRDA: Power, Functions and Role.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya PublishingHouse
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, HimalyaPublishingHouse
4. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGrawHill

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Session 2023-24, 2024-25

**B.Com (Accounting and Finance) III (Semester V)**  
**BAF-DSE Group A (b): BUSINESS ENVIRONMENT**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits: (4+1)**

**Max Marks: 100 Marks**

**Internal Assessment: 25 Marks**

**External Assessment: 75 Marks**

**Course Objective:** The objective of the course is to familiarise the students with the concepts, importance and dynamics of business environment and also with global organisations.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

CO1: to comprehend the dynamics of business environment, types of business environment and environmental scanning.

CO2: understand the economic system and impact of economic policy on Indian economy.

CO3: apprehend the significance of social environment and legal environment in Indian Business.

CO4: know about various strategies of Global Trade, Foreign Trade in India, Foreign Direct Investments and its implications on Indian Businesses.

CO5: understand the role of various International Organisations in India.

**UNIT I**

- **Business Environment:** meaning, importance and components, Internal and external environment; changing dimensions of business environment.
- **Environmental Scanning:** meaning, importance and techniques (ETOP, SWOC, QUEST, PEST etc.).
- **Economic Environment** – Economic System and its types, Economic reforms, New economic policy and its impact on Indian economy, Monetary policy, fiscal policy, Industry Policy 1991 and recent developments.
- **Foreign Trade Policy:** recent developments and its impact on Indian business.

**UNIT II**

- **Social Environment:** features of Indian cultural values and their implications for Indian business, social institutions, social groups, social system and Social responsibility of business.
- **Legal Environment:** changing dimensions in legal environment in India, Brief introduction of Competition Act 2002 and FEMA 1999.
- **International Environment:** significance of FDI in India; Role of WTO in India, Role of IMF and World Bank in India.
- Introduction to E-Business.

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Bansal, Kish, Anand, Navjot, Dinesh, Rishi, Pandey, Dhanu



### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested readings:

1. Cherunilam, Francis, *Business Environmnet*, Himalya Publishing House.
2. Cherunilam, Francis, *InternationalBusinessEnvironmnet*, Himalaya Publishing House.
3. Fernado, A.C., *Business Environment*, Pearson Education.
4. Aswathappa, K., *Essentials of Business Environment*, Himalya Publishing House.

Handwritten signatures and notes:

BSandhu  
Rishu  
H. S. Reddy  
Rishu  
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SESSION-2023-24, 2024-25

**B.Com (Accounting and Finance) -III (Semester V)**  
**BAF-DSE Group A (c): MONEY AND FINANCIAL INSTITUTIONS**

**Time Allowed: 3Hrs.**  
**Pass Marks: 35%**  
**No. of Credits: (4+1)**

**Max Marks: 100Marks**  
**Internal Assessment: 25 Marks**  
**External Assessment: 75 Marks**

**Course Objective:** The course aims to provide basic knowledge about role of money and financial institutions.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

- CO1: outline the functions of money and its unique position in the economy.
- CO2: analyze the factors that influence interest rates.
- CO3: defines the functions of financial markets and intermediary institutions.
- CO4: distinguishes effects of money market tools on the financial system.

**UNIT – I**

- Money: Functions; Alternative measures to money supply in India their different components; High powered money – meaning and uses; Sources of changes in high powered money.
- Process of Credit Creation by Banks: Determination of money supply and total bank credit.
- Finance : Role of Finance in an economy : Kinds of Finance,
- Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

**UNIT – II**

- Problems and Policies of Allocation of Institutional Credit; Problems between the Government and the commercial sector; Inter- sectoral and inter- regional problems; Problems between large and small borrowers.
- Interest Rates: Various rates in India (viz bond rate, bill rates, deposit rate etc); Administered rates and market – determined rates Sources of difference in rates of interest.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section- C is compulsory and each short note carries 03 marks.

**Suggested Readings:**

1. Dr.S.B.Deodhar& Aditi A.Abhyankar, Indian Financial System by Himalaya Publishing House .
2. M.Y.khan, Indian Financial System , Mc Graw Hill
3. Jane E .Bungum, Money & Financial Institutions , Lerner ( 1991)
4. L.M. Bholey , Financial Institutions & Markets , Mc Graw Hill
5. Money & Financial Institutions by Jane E. Bungum

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Nagarkar, Bhandari, Anant, Hareendran, Bhanu, Rish, Ratan, Dullu, Pandey, Kaur, J.H.K.



Session 2023-24, 2024-25  
B.Com (Accounting and Finance) III (Semester V)  
BAF-DSE Group A (d): ADVERTISING

Time Allowed: 3 Hrs.  
Pass Marks: 35%  
Total Credits: ( 4+1)

Max Marks: 100 Marks  
Internal Assessment: 25 Marks  
External Assessment: 75 Marks

**Course Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

- CO1: understand the concept of advertising and media elements in the advertising decisions.
- CO2: know the various aspects of advertising appeals and elements of advertising copy.
- CO3: learn about preparing ads for different media and evaluate communication and sales effects.
- CO4: identify the ethical and legal issues of advertising.

**UNIT I**

- Communication Process; Advertising as a tool of communication.
- Meaning nature and importance of advertising; Types of advertising; Advertising objectives.
- Audience analysis; Setting of advertising budget: Determinants and major methods
- Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

**UNIT II**

- Advertising appeals, Advertising copy and elements, Preparing ads for different media Evaluating communication and sales effects; Pre- and Post-testing techniques.
- Advertising Agency: Role, types and selection of advertising agency.
- Social, ethical and legal aspects of advertising in India.

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### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12marks. Section C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
4. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
5. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
6. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press.

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Randeep Kaur  
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SESSION-2023-24, 2024-25  
B.Com (Accounting and Finance) -III (Semester V)  
BAF-DSE Group A (e): OPERATION RESEARCH

Time Allowed: 3Hrs.  
Pass Marks: 35%  
No. of Credits: (4+1)

Max Marks: 100 Marks  
Internal Assessment: 25 Marks  
External Assessment: 75 Marks

**Course Objective:** The course aims to develop the knowledge of quantitative tools for decision making and to prepare for application of these tools in different organizational settings.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

- CO1: understand different decision-making situations in business and the role of different quantitative approaches in solving them.
- CO2: learn the quantitative approaches to problem solving in business situations constrained by availability of resources or alternatives.
- CO3: ensure prudent and cost-effective decision making in Transportation, Assignment and Trans-shipment problems.
- CO4: theory of Games to the decision situations requiring prediction about outcomes.

#### UNIT I

- Basics of Operational Research – Development, Definition Characteristics, Necessity, Scope, Limitation.
- Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution.
- Theory of Simplex method, Big-M Method.
- Transportation Model – Assumption, Formulation and Solution of transportation Models.
- Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Travelling Salesman Problem.

#### UNIT II

- Game Theory – Theory of Games, Characteristics of Games, Rules – Pure and Mixed Strategies: Dominance, Subgame method, Graphic method, Equal Gains method.
- Sequencing Problems: assumptions, types of sequencing problems.
- Net Work Analysis in Project Planning: Project, Project planning scheduling, CPM, PERT.

*Abhyut*  
*Branathy*  
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## INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions(two theory and two numerical)of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

## INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks .Section- C is compulsory and each short note carries 03 marks.

### Suggested Readings:

1. Levin, R. I. and Rubin, D. S., "*Statistics for Management*", 2010, Prentice Hall of India, New Delhi.
2. Sharma, J.K., "*Quantitative Techniques for Managerial Decisions*", 2007, Macmillan Publishers India, New Delhi.
3. Vohra, N.D., "*Quantitative Techniques in Management*", 2007, Tata McGraw Hill, New Delhi.
4. Kapoor, V.K., "*Operations Research Techniques for Management*", 7th Edition, Sultan Chand & Sons, New Delhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, "*Operations Research*", 2013, 18th Edition, Sultan Chand & Sons, New Delhi.
6. Gupta, P.K. and Hira, D.S., "*Operations Research*", 2009, S. Chand & Co., New Delhi.

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Session 2023-24, 2024-25  
B.Com (Accounting and Finance) III (Semester V)  
BAF-DSE Group A (f): ENTREPRENEURSHIP

Time Allowed: 3Hrs.  
Pass Marks: 35%  
Total Credits: (4+1)

Max Marks: 100 Marks  
Internal Assessment: 25 Marks  
External Assessment: 75 Marks

**Course Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

- CO1: understand entrepreneurship and its various concepts in context of India.
- CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.
- CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

**UNIT – I**

- Introduction: Meaning, scope, need and significance; role and functions of entrepreneur; Characteristics, qualities and pre-requisites of entrepreneur; Economic, social and psychological need for entrepreneurship; Emergence of Entrepreneurial Class.
- Theories of Entrepreneurship; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.
- Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs.
- Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder relationships; Conflict and conflict resolution in family firms; Managing Leadership, succession and continuity; Encouraging change in the family business system.

**UNIT – II**

- Financing the Entrepreneurial business: Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, and role played by commercial banks, appraisal of loan applications by financial institutions.
- Venture capital; Promotion of a Venture; Opportunities analysis; External environment analysis, Economic, Social and Technological analysis; Competitive Factors: Legal requirements for establishment of a new unit.
- Entrepreneurial Development programs (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation.
- Start Up's: Challenges, Skill India and Make in India.

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### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

2. Desai, Vasant, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.
3. Ramachandran K., *Entrepreneurship Development*, TataMcGraw-Hill
4. Kumar, Anil, *Entrepreneurial Development*, New Age InternationalPublisher.

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Najrul  
Randeepkaur

**Scheme of Syllabus for B. Com (Accounting and Finance): III  
(6<sup>th</sup> Semester)  
As per CBCS  
Session 2023-24, 2024-25**

**Programme Structure**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
<b>Semester VI</b>						
BAF 601	Accounting for Management	Core Course C-13	(4+1)	25	75	100
BAF602	Financial Services	Core Course C-14	(4+1)	25	75	100
BAF 603	DSE-IV (Select any one) Group B	Discipline Specific Elective (DSE)- IV	(4+1)	25	75	100
BAF 604	DSE-V (Select any one) Group B	Discipline Specific Elective (DSE)- V	(4+1)	25	75	100
BAF 605	DSE-VI (Select any one) Group B	Discipline Specific Elective (DSE)- VI	(4+1)	25	75	100
	GROUP (B) a) Principles of Marketing b) Security Analysis and Portfolio Management c) Strategic Cost Accounting d) Auditing and Corporate governance e) Project Planning and Control f) International Business					
BAF 606	Comprehensive Viva-Voce (Based on Syllabus of Semester V and VI)	Skill-Enhancement Elective Course (SEC)-4	2	-	50	50
		<b>Total Credits</b>	<b>27</b>			

*Handwritten signatures and initials:*  
 Raju, B. Sanath, H. S. Reddy, D. S. Reddy, P. S. Reddy, R. S. Reddy, S. S. Reddy, T. S. Reddy, U. S. Reddy, V. S. Reddy, W. S. Reddy, X. S. Reddy, Y. S. Reddy, Z. S. Reddy



Session 2023-24, 2024-25

B.Com (Accounting and Finance) III (Semester VI)

BAF 601: ACCOUNTING FOR MANAGEMENT

Time Allowed:3Hrs.

Max. Marks: 100 Marks

PassMarks:35%

Internal Assessment: 25 Marks

Total Credits:(4+1)

External Assessment: 75 Marks

Note: Simple Calculator (not scientific) is allowed

**Course Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

- CO1: understand thoroughly the conceptual framework of management accounting; different forms of accounting—Financial, Cost and Management.
- CO2: understand the concept of financial statements along with methods of financial statement analysis including cash flow statement, fund flow statement and ratio analysis.
- CO3: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control.

**UNIT – I**

- Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Management Accounting Tools, Advantages and Limitations of Management Accounting.
- Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements. Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.
- Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
- Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

**UNIT – II**

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets, cash budgets, Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.
- Absorption versus Variable Costing: Distinctive features and income determination.
- Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety. Various applications of Marginal Costing.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section- B will consist of four long questions (two theories and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

*Handwritten signatures and initials:*  
Rajesh  
B. Sankar  
H. S. Reddy  
R. K. S.  
D. S. S.  
R. S. S.  
H. S. S.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Khan & Jain, *Management Accounting*, Tata McGraw Hill, New Delhi.
2. Ravi Kishore, *Advanced Management Accounting*, Taxmann Publications.
3. Vashist & Saxena, *Advanced Cost and Management Accounting*, Sultan Chand & Sons.

Bsanelhu  
Rish  
Hscollu  
furu  
Rakesh  
Aben  
Dinesh  
Anita  
Nayati  
Randeepkaur



Session 2023-24, 2024-25  
B.Com (Accounting and Finance) III (Semester VI)  
BAF 602: FINANCIAL SERVICES

Time Allowed: 3 Hours  
Pass Marks: 35%  
Credits: (4+1)

Max Marks: 100 Marks  
Internal Assessment: 25 Marks  
External Assessment: 75 Marks

**Course Objective:** To provide insight to the structure, working and problems of financial, system in India as well as to enable students to appreciate and understand the concepts, mechanism and utility of different financial services.

**Course Learning Outcomes:**

- CO1: understand the role and function of the financial services  
CO2: demonstrate an awareness of the current structure and regulation of the Indian financial services sector.  
CO3: evaluate and understand Factoring, Forfeiting venture capital and Credit rating services

**UNIT-I**

- Financial Services- Meaning, Types, Nature & Role, Evolution of Financial Services in India, Financial Services in India- An overview.
- Merchant Banking: Role, Services, SEBI guidelines, recent development.
- Venture Capital: Characteristics and SEBI guidelines.
- Leasing and Hire Purchase in Indian context.
- Mutual Funds in India: Meaning, types, constituents of mutual fund, measuring return of mutual funds, SEBI guidelines.

**UNIT-II**

- Factoring & Forfeiting, Housing Finance: growth and types, NHB and other housing finance institutions, prudential norms for housing finance companies, Securitisation of housing loans.
- Consumer Finance: growth and types. Credit rating services in Indian context: Significance, Type, Regulation, Credit Rating Agencies: CRISIL, CARE, ICRA.
- Plastic Money: Concept, Various form of plastic money, Growth and present Scenario of plastic money in India.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

*Handwritten signatures:*  
Najim  
Beandhy  
Haredul  
Rohit  
Dulley  
Durg  
Gandeykaur  
Atkhan



### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Bhole L.M., *Financial Markets & Institutions*, McGraw Hill
2. Gordon and Natrajan, *Financial Markets & Institutions*, Himalaya Publishing Hou
3. Khan M. Y., *Indian Financial System*, McGraw Hill
4. Batra, G. S., *Management of Financial Institutions & Markets*, Deep Publication

Bsanolhu  
Rish  
Hosdhu  
Mun  
Dullu  
Roh  
Dure  
Supt  
dHkam  
Nbijytku  
Randeepkaur

Session 2023-24, 2024-25

**B.Com (Accounting and Finance) III (Semester VI)**  
**BAF-DSE Group B (a): PRINCIPLES OF MARKETING**

**Time Allowed: 3Hrs.**

**Max Marks: 100 Marks**

**Pass Marks: 35%**

**Internal Assessment: 25 Marks**

**Total Credits: (4+1)**

**External Assessment: 75 Marks**

**Course Objective:** The objective of this paper is to provide basic knowledge of concepts, principles, tools and techniques of marketing

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behavior and process of market selection through STP stages.

CO3: learn about marketing decisions related to product produced by a firm.

CO4: learn about marketing decisions involving product promotion, pricing and its distribution.

**UNIT I**

- Introduction: Nature and scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix.
- Marketing environment: Demographic, economic, political, legal, socio cultural, technological environment in Indian context.
- Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behavior; Market segmentation-Concept and importance; Basis for market segmentation.
- Product: Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

**UNIT II**

- Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesaler, Physical distribution of goods; Transportation and Warehousing.
- Promotion: Nature and Importance of Promotion, Types of Promotion: Advertising, Personal selling, Public Relations and Sales Promotion, Promotion Mix and Factors affecting promotion mix decisions.
- Recent Developments in Marketing: Social marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing.

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### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested readings:

1. S.A. Sherlekar S.A, *Marketing Management*, Himalaya Publishing House, Mumbai.
2. Kotler Philip, *Marketing Management*, Prentice Hall of India Ltd, New Delhi.
3. Marchand & B. Vardharajan: *An introduction to Marketing*, Vikas Publishing House.
4. Gandhi J.C, *Principles of Marketing*, Tata Mc Graw Hill.

Bevanth  
Rishu  
Hruday  
Rishu  
Sudhakar  
Naveen  
Renuka



Session 2023-24, 2024-25

B.Com (Accounting and Finance) III (Semester VI)

BAF-DSE Group B (b): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time Allowed: 3Hrs.

Max Marks: 100 Marks

Pass Marks: 35%

Internal Assessment: 25 Marks

Total Credits: (4+1)

External Assessment: 75 Marks

**Course Objective:** The objective of the paper is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

- CO1: acquaint with the Investment Environment and concept of Return & Risk.
- CO2: develop the understanding of equity valuation & debenture valuation.
- CO3: understand the Fundamental Analysis and various tools of Technical Theory in order to comprehend the market trends.
- CO4: analyze securities portfolio using Markowitz model and CAPM, Arbitrage Pricing theory.

#### Unit-I

- Investment-concept, Investment and speculation, objectives of Investment, Investment process. Investment alternatives: types and their features, selecting investment in global market.
- Return and Risk: concept, types and measurement.
- Overview of Indian securities market: market intermediaries. Valuation of securities: model of equity shares, preference shares and debenture.
- Investment Analysis: Fundamental analysis covering economy, Industry and Company Analysis.

#### Unit-II

- Technical Analysis: chartist techniques, Technical indicators and Dow Theory, Efficient Market Theory.
- Portfolio Management- Concept, Objective & significance. Portfolio Theories: Markowitz model, Sharpe model, Capital asset pricing model, Arbitrage Pricing theory.
- Portfolio performance evaluation, Techniques of portfolio revision; scope and formula plans.

#### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

*Beenu*  
*Nagendra*  
*Hande Kaur*  
*Pradeep*  
*Pradeep*  
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*Pradeep*

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks.  
Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Fischer E. Donald, *Security Analysis & Portfolio Management*, Prentice Hall.
2. Bhatt Sudhindra *Security Analysis Portfolio Management* Excel Books
3. Bhalla V.K., *Investment Management*, Sultan Chand
4. Parsonna Chandra, *Investment Analysis & Portfolio Management*, Vikas Publishing House.
5. Kevin S., *Security Analysis and Portfolio Management*, PHI Learning.

Resanally  
Rishu  
Sudhendra  
Bhalla  
Parsonna  
Chandra  
Kevin S.

Session 2023-24, 2024-25

B.Com (Accounting and Finance) III (Semester VI)

BAF-DSE Group B(c): STRATEGIC COST ACCOUNTING

Time Allowed: 3Hrs.

Pass Marks: 35%

Total Credits: (4+1)

Max Marks: 100 Marks

Internal Assessment: 25 Marks

External Assessment: 75 Marks

**Course Objective:** This course aims to clarify how to use different techniques of cost management with a strategic perspective.

**Course Learning Outcomes:** After completion of this course, a student will be able to:

- CO1: understand the traditional costing system and cost management
- CO2: understand the cost drivers and cost behaviour and cost management strategies
- CO3: apply appropriate cost allocation techniques to a variety of costing problems.
- CO4: explain the role of cost information in organisations.

#### Unit-I

- Traditional Costing System: Cost Management system; concepts, factors affecting cost management.
- Cost assignment; Direct tracing, Driver tracing and allocation, Cost behaviour.
- Strategic Cost Management; Concept and Philosophy, Key elements in SCM. Value Chain Analysis,
- Strategic Positioning, and Cost driver analysis, Activity based Costing

#### Unit-II

- Activity Based Management and Activity Based Budgeting: Target costing, Life cycle costing, Kaizen costing, Back Flush Costing.
- Cost Management and Performance Evaluation, Evaluation Criterion; Return on capital system. The Balanced Scorecard;
- Strategic Based Control; Concept, process and Implementation of balanced scorecard.

#### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

#### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Bhattacharya K. Ashish, *Cost Accounting*, PrenticeHall
2. Sexena V.K., *Cost Accounting*, SultanChand
3. Shank Govindarajan, *Strategic Cost Management*.
4. Mishra Aggarwal, *Strategic Cost Management*, RBSAPub.
5. Blocher, *Cost Management*, Tata Mc GrawHill

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Session 2023-24, 2024-25

B.Com (Accounting and Finance) III (Semester VI)

BAF-DSE Group B (d): AUDITING AND CORPORATE GOVERNANCE

Time Allowed: 3Hrs.

Max Marks: 100 Marks

Pass Marks: 35%

Internal Assessment: 25 Marks

Total Credits: (4+1)

External Assessment: 75 Marks

**Course Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

- CO1: differentiate between different aspects of auditing especially for internal check, Internal control and for overall corporate governance.
- CO2: understand the concept of corporate governance in organizations and its essence for management.
- CO3: provide and assimilate information leading to failure of organization and corporate scams.
- CO4: comprehend the governance framework for an organization provided by different Regulatory bodies in India and Abroad.
- CO5: recognize the essence of ethics in business.

#### UNIT I

- **Introduction Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning.
- **Internal Control** – Internal Check and Internal Audit; Audit Procedure –Vouching and verification of Assets &Liabilities.
- **Audit of Companies:-**Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.
- **Special Areas of Audit:-**Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

#### UNIT II

- **Corporate Governance:-**Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
- **Business Ethics:** Morality and ethics, business values and ethics, approaches and practices of business ethics.
- **Corporate Social Responsibility (CSR):** Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance.

Nayath-

Bandepkaur

Rishabh  
Bansal  
A. H. Khan

### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHILearning
2. Aruna Jha, *Auditing*, TaxmannPublication.
3. A. K. Singh, and Gupta Lovleen, *Auditing Theory and Practice*, GalgotiaPublishingCompany.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, NewDelhi
5. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education

Bsankar  
Rish  
Hrudus  
Ranjan  
Pandey  
Najit



Session 2023-24, 2024-25

B.Com (Accounting and Finance) III (Semester VI)

BAF-DSE Group B (e): PROJECT PLANNING AND CONTROL

Time Allowed: 3Hrs.

Max Marks: 100 Marks

Pass Marks: 35%

Internal Assessment: 25 Marks

Total Credits : (4+1)

External Assessment: 75 Marks

**Course Objective:** The course aims at training the students to undertake feasibility study of industrial projects, appraise the projects from private, commercial as well as social angles, and prepare detailed project reports.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

CO1: understand project characteristics and various stages of a project.

CO2: understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic.

CO3: analyze the learning and understand techniques for Project planning, scheduling and Execution Control.

CO4: analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques and determine optimal capital structure.

#### UNIT-I

- Project: meaning, concept, features, classification. Project life cycle phases. Project Identification and Environmental analysis. Project formulation.
- Project Appraisal: Stages in Venture Appraisal-Technical, Financial, Economic and Social Appraisal. Location, Factory Design and Layout. Social Cost Benefit Analysis (broader concept only). Feasibility Report Preparation for new Enterprise- objectives, components, format of feasibility report.
- Market Appraisal and Survey– Design, Data Sources and Methodology, Market Segmentation. Distribution Analysis.

#### UNIT-II

- Application of Capital Budgeting Techniques, Risk and Uncertainty Analysis for the new enterprise. Planning Capital Structure. Project financing. Financial viability Study.
- Project Implementation and Management: importance, approaches, factors, process of project management and project management triangle.
- Project Organisation; importance, steps and forms of project organizational structures. Project Control: importance, tools and techniques. Network Analysis: PERT & CPM, Cost and Time Over-run. Project Follow up and Monitoring.

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### INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGrawHill, N. Delhi.
2. Desai, Vasant: Entrepreneurial Development, Vol.II Project Formulation Appraisal and Financing for Small Industry, Himalaya Publ. N.Delhi.
3. Nicholas: Project Management for Business and Technology: Principles and Practice (Prentice Hall of India, N.Delhi.
4. Pitala: Project Appraisal Techniques, Oxford & IBH Publication.
5. Yound, Trevour L. : Planning and Implementing Project, Sterling Publishing Ltd.
6. Krishnan and Moorthy : Text Book of Project Management, Mac Millan India Ltd.
7. Singh, Narendra : Project Management & Control, Himalaya Publ., N.Delhi

Beenuelky

Kumar  
Mishra

Rohit

H.Sedhu

Rohit

Pandey Kaur  
Anurag  
Majumdar

Session 2023-24, 2024-25

**B.Com (Accounting and Finance) III (Semester VI)**  
**BAF-DSE Group B (f): INTERNATIONAL BUSINESS**

**Time Allowed: 3Hrs.**

**Max Marks: 100 Marks**

**Pass Marks: 35%**

**Internal Assessment: 25 Marks**

**Total Credits: (4+1)**

**External Assessment: 75 Marks**

**Course Objective:** The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations.

**UNIT-I**

- Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environment.
- Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Balance of payment account and its components.
- International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations– UNCTAD; Commodity and other trading agreements (OPEC), MNCs: meaning, types.

**UNIT-II**

- Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC, BRICS).
- Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

*Beena*  
*Najit - Gupta*  
*Arvind*  
*Ranveer Kaur*  
*Shikha*



## INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

## INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

### Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGrawHill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London:Roultege.
4. Sumati Varma, *International Business*, Pearson Education.

Beaudhy  
Rish  
Haseed  
Ran  
Soni  
Pandeykaur  
Naujath



SESSION: 2023-24, 2024-25  
B.Com (Accounting and Finance)-III (Semester VI)  
BAF- 606 COMPREHENSIVE VIVA-VOCE

No. of Credits: 02

External Evaluation : 50 Marks

The students shall appear for viva-voce based on the syllabus of 5<sup>th</sup> and 6<sup>th</sup> semester. The viva-voce shall be conducted by a panel as per following composition:

External Examiner

Internal Examiner (Nominated by Head of the Department)

*Bsandy* *Reh*  
*Mah* *Hodder*  
*Dulle* *Roh*  
*Dive*  
*Ramdeep Kaur*  
*Imtiaz Khan*  
*Najim R*