Curriculum Structure for Bachelor of Commerce Part-III SEMESTER V							
Course Code	**Course Title**	**C**	**Evaluation Scheme**				
			Component	**Exam**	**WT (%)**	**Mini. Passing %**	
UBC3501 (PC|DC)	Cost Accounting	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3502 (PC|DC)	E- Commerce	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3503 (PC|DC)	Research methodology	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization : Finance							
UBC3504 (PE|DC)	Project Finance & DPR	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3505 (PE|DC)	Corporate Financial Management	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization : Taxation							
UBC3506 (PE|DC)	Goods and Services Tax	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3507 (PE|DC)	Tax Planning	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization : Banking and Insurance							
UBC3508 (PE|DC)	Credit Management	4	Theory	FA	50	40%	40%
				SA	50	40%	
5UBC3509 (PE|DC)	Risk Management and Insurance	4	Theory	FA	50	40%	40%
				SA	50	40%	

Specialization: Cost Accounting							
UBC3510 (PE|DC)	Advanced Cost Accounting	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3511 (PE|DC)							
	Cost Accounting Standards	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3512 (PE|DC)	Employability Skills/ Aptitude & Reasoning	NC	Theory	FA	100	40%	Satisfactory or Non-Satisfactory
Total		***20***	***Total Credit: 20.***				
L: Lecture; T: Tutorial; P: Lab Practical; J: Project or activity based learning; FA: Formative Assessment (Theory and/or Practical); SA: Summative Assessment-End Semester Examination; PC: Program Core Course; PE: Program Elective; UC: University Core; NCMC: Non- Credit Mandatory Course; UE-University Elective, ST: School of Technology, SS: School of Sciences, SC: Department of Commerce , SM: School of Management, SLA: School of Liberal Arts FA-Formative Assessment, SA-Summative Assessment							

Notes: All students have to undergo 30 days Industrial Training after Summer (Sem IV) Examination & has tosubmit the detailed Project Report in Sem-VI as per the guidelines

UBC3501. COST ACCOUNTING							
(Program Core, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
This course delves into the principles, techniques, and applications of cost accounting in various business environments. Cost accounting plays a pivotal role in helping businesses analyze, control, and manage their costs effectively, thereby aiding in decision-making processes.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Understand[2] the fundamental concepts, principles, and objectives of cost accounting.
CLO2	Classify[2] costs based on their behavior and apply cost behavior analysis techniques to aid decision-making.
CLO3	Control[2] costs effectively to improve business performance.
CLO4	Understand[2] ethical considerations in cost accounting practices.

UNIT	DESCRIPTION	HOURS
I	**Cost Accounting -** Meaning, Nature, Scope, Objectives & Importance, Costing - An aid to Management, Difference between Financial Accounting & Cost Accounting	10
Tutorial	1. **Group Discussion Cost Accounting:** Understand the purpose and importance of cost accounting in business operations. Learn how cost accounting helps in decision-making, cost control, and performance evaluation.	5
II	**Elements of Cost -** Classification of Cost, Direct and Indirect Cost, Cost Center, Cost unit, Preparation of Cost Sheet	10

Tutorial	**.Classification Of Cost Concepts and Terminologies:** Define key cost terms such as direct costs, indirect costs, fixed costs, variable costs, and semi-variable costs. Understand how these costs behave in relation to changes in production levels.	5
III	**Materials -** Purchasing, Receipt, Inspection, Storage of Material, Fixation of Stock levels, System of Storekeeping : Store Ledger under different Methods of Pricing of issue of Materials namely FIFO, LIFO, Simple Average and Weighted Average, Inventory control concept, Economic Order Quantity	10
Tutorial	**Case Study:** Optimizing Material Costs at XYZ Manufacturing Company Background: XYZ Manufacturing Company produces electronic gadgets and has been experiencing challenges with controlling material costs. The company sources various components from different suppliers, and fluctuations in material prices have been impacting profitability. Management is keen to optimize material costs without compromising product quality.	5
IV	**Labour** - Recording and analysis of labour cost, overtime, holiday work, idle time, holidays with Pay, Methods of remunerating labour and incentive systems, Time rate & Piece rate, Taylor's differential piece rate, Merrick's Multiple piece rate, Halsey & Rowan plans. Overheads-Meaning, classification, allocation, apportionment and Absorption.	10
Tutorial	**Case Study**: Labor Cost Management at ABC Furniture Manufacturing Company Background: ABC Furniture Manufacturing Company specializes in producing high-quality wooden furniture. The company has been facing challenges in managing labor costs effectively, leading to increased production expenses and reduced profitability. Management is seeking strategies to optimize labor costs while maintaining productivity and employee satisfaction.	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Please tickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Projectbased					
Assessment3–Seminar/Presentation.					
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Anyapplicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Cost Accounting - Jain, Narang
2. Cost Accounting - M. N. Arora
3. Cost Accounting - Jawaharlal
4. Cost Accounting - Maheshwari
5. Cost Accounting - Khanna, Pandey & Ahuza
6. Cost Accounting - P. V. Ratnam.

UBC3502. E-Commerce							
(Program Core, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	4	Theory	FA	50	40%
					SA	50	40%

Course Description:
E-commerce, short for electronic commerce, is the buying and selling of goods and services over the internet. In today's digital age, e-commerce has become an integral part of global business operations, transforming the way companies engage with customers, manage operations, and conduct transactions. This course aims to provide B.Com third year students with a comprehensive understanding of e-commerce principles, strategies, technologies, and applications.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discuss[2] the basics of Internet.
CLO2	Describe[1] different aspects of E-Business and E-commerce
CLO3	Analyse[4] different modes of E-Banking.
CLO4	Analyse[4] & Evaluate[5]threats and security policy.

UNIT	DESCRIPTION	HOURS
I	**Introduction to Internet:** Internet-Concept of Internet, Intranet and Extranet, Use of Internet, Internet service Providers, Browsers, Tools and Service of Internet, Concept of EDI, Advantages of EDI.	10
Tutorial	**Case Study**: Integration of Internet Technology at XYZ Retail Store Background: XYZ Retail Store, a small local business selling clothing and accessories, has been operating traditionally with brick-and-mortar stores. With the increasing demand for online shopping and changing consumer preferences, the management has decided to introduce internet technology to expand the business and reach a wider audience	5

II	**E-Business:** Meaning of E-Business, E-Business v/s the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Requirements of E-Business, Functions of E-Business, E-Business Framework Architecture. **Introduction to E-Commerce:** Meaning of Ecommerce, Benefits of E-Commerce, and Types of E-Commerce- Business to consumer (B2C), business to business (B2B) and Consumer to Consumer (C2C).	10
Tutorial	**Case Study**: Launching an E-commerce Platform for ABC Bakery Background: ABC Bakery is a small local bakery known for its delicious pastries, cakes, and artisanal bread. With the increasing demand for online shopping and changing consumer habits, the management has decided to launch an e-commerce platform to expand their customer base and increase sales.	5
III	**E-Banking:** Meaning, Need and Significance of E-Banking E-Payment Systems, Electronic Funds Transfer, Modern Payment Systems, Steps for Electronic Payment, Net Banking.	10
Tutorial	**Case Study**: Implementation of E-banking Services at XYZ Regional Bank Background: XYZ Regional Bank is a mid-sized bank serving customers in a specific region. With the rise of digital banking and changing customer preferences, the bank has decided to introduce e-banking services to enhance customer convenience, streamline operations, and stay competitive in the market.	5
IV	**E-Security:** Need for security and control, Threats to security, attacks, physical security and logical security, Protection Methods, Firewalls, cryptography, Security policy. E-Marketing Traditional Marketing v/se-Marketing, Impact of E-commerce on markets, Issues in e-Marketing, Direct Marketing, Promoting your e-Business.	10
Tutorial	**Case Study**: Strengthening E-Security Measures at XYZ Corporation Background: XYZ Corporation is a medium-sized technology company that handles sensitive data, including proprietary information, customer data, and financial records. With the increasing threat of cyber attacks and data breaches, the company recognizes the importance of strengthening its e-security measures to protect confidential information and maintain the trust of its stakeholders.	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1– Case Study based	50%				
Assessment2–Projectbased					
Assessment3–Seminar/Presentation.					
Assessment4–Fieldor Desk Project/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. E-Commerce, Deepak Goyal & S Chand.Edition52015
2. E-commerce, CSV Murthy, Edition 3, Himalaya publication, 2016
3. E-Banking, RKU pal, Edition 3, Himalaya publication, 2015
4. E-Banking Management, Mahmudshah & Steve Clarke, 2016
5. E-Business and E-Commerce Management, Dave Chaffey, 4thEdition, Pearson Publishing, 2015

UBC3503. RESEARCH METHODOLOGY							
(Program Core, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
Research Methodology is an essential course for B.Com third year students aimed at providing them with the foundational knowledge and skills necessary for conducting research in the field of business and commerce. The course covers various research methods, techniques, and tools applicable to both academic and practical research endeavors.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Demonstrate[2] an understanding of the importance of research in the field of business and commerce
CLO2	Identify[2] research problems, formulate research questions, hypotheses, and research objectives.
CLO3	Design[2] a research study, including selecting appropriate research methods, sampling techniques, and data collection methods.
CLO4	Interpret[4] research findings and draw meaningful conclusions based on data analysis.

UNIT	DESCRIPTION	HOURS
I	**Research** Definition, Nature, Scope and Significance. Types of Research. Characteristics of a goods research.	10
Tutorial	Group Discussion: on Topic Imp Of Research In Business	5
II	**Research Process** – Defining Research Problem, Title Formulation; Setting of Hypothesis, Research Design – Exploratory, Descriptive and Experimental Research Designs.	10
Tutorial	**Research Process**: Understanding Consumer Preferences for Organic Food Products Background: ABC Food Company is considering expanding its product line to include organic food products due to increasing consumer interest in healthy and sustainable food options. The company wants to conduct research to understand	5

	consumer preferences, attitudes, and purchasing behavior towards organic food products to inform its product development and marketing strategies.	
III	Sampling Design, Criteria of Selecting a Sampling Procedure, Characteristics of Good Sample Design.	10
Tutorial	**Sample Design**: Understanding Consumer Preferences for Smart phones Background: ABC Electronics is a leading technology company planning to launch a new line of smart phones. Before finalizing the features and specifications of the new smart phones, the company wants to conduct a market research study to understand consumer preferences and expectations regarding smart phone features, brands, pricing, and purchasing behavior. Objective: The objective is to design a representative sample to gather insights into consumer preferences for smart phones, including key features, brand preferences, price sensitivity, and purchase intentions.	5
IV	Measurement and Scaling, Methods of Collection of Primary and Secondary Data. Process of Questionnaire Design; Processing of Data – Editing, Coding, Classification and Tabulation.	10
Tutorial	**Practical Problem**: Measurement Scaling for Customer Satisfaction Survey Background: ABC Electronics, a retail electronics store, wants to measure customer satisfaction to assess the quality of its services and products. The management team decides to conduct a customer satisfaction survey to gather feedback from recent customers. However, they need to determine the appropriate measurement scaling to accurately capture and quantify customer satisfaction levels. Objective: The objective is to select and implement an appropriate measurement scaling method for the customer satisfaction survey to effectively gauge customer perceptions and satisfaction levels.	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleaset ickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(L TP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based					
Assessment2–Projectbased					

Assessment3–Seminar/Presentation.	50%				
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. *"Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar*
2. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler
3. "Research Methodology: Methods and Techniques" by C.R. Kothari
4. "Research Methodology: Concepts and Cases" by Deepak Chawla

UBC3504.PROJECT FINANCE AND DPR							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT (%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
Project Finance and DPR is a specialized course designed to provide students with an in-depth understanding of project finance principles and the preparation of Detailed Project Reports (DPRs). The course focuses on the financial evaluation, structuring, and management of projects across various industries. Through theoretical concepts and practical case studies, students will develop the necessary skills to assess project feasibility, analyze financial risks, and prepare comprehensive DPRs for potential investors and stakeholders.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Describe[2] the concept of project management in Project appraisal and financing Of proposed project reports.
CLO2	Apply[3]and estimate financial projection to adapt and manage financial challenges.
CLO3	Analyse[4]feasibility of proposed financial projections.
CLO4	Evaluate[5]project risk and recognize2 effective measures.

UNIT	DESCRIPTION	HOURS
I	**Introduction** of Project Management: Project Concept and characteristics of a project; Project Planning: Generation and screening of project ideas	10
Tutorial	**Group Discussion Topic:** "Effective Communication Strategies in Project Management"	5
II	**Market and Demand Analysis** , Technical Analysis-importance of market And demand analysis, detail aspects of technical analysis. **Financial Estimates and Projections**: Testing of financial feasibility and makingmarketanalysisofproposedproject.Feasibility&viability.Start-up	10

	India, Stand-up India.	
Tutorial	**Market Demand Analysis Discussion** Introduction: Market demand analysis is a crucial aspect of strategic decision-making for businesses. It involves understanding customer preferences, needs, and behaviors to identify market opportunities and develop effective marketing strategies.	5
III	**Estimation of cost of project** & means of finance, Projection of Financial Statements & Profitability, Project Financing- Long Term Sources and Short Term Sources, Classification of internal and external. **Types and Measures of Project Risk** : Types and Measures of Project Risk, Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Decision Tree Analysis.	10
Tutorial	**Practical Example**: Estimation of Software Development Project Background: ABC Software Company is planning to develop a new mobile application for managing personal finances. The project involves designing, developing, testing, and deploying the application across multiple platforms. The project team needs to estimate the time and resources required to complete each phase of the project accurately. Objective: The objective is to estimate the time and resources needed to complete the software development project, including all stages from planning to deployment.	5
IV	**Preparation of Project Reports and Analysis:** Preparation of preliminary report Appraisal of Term Loans by Financial Institutions, Preparation of projected financial statements in respect of proposed project. Preparing Project proposal for any proposed business.	10
Tutorial	Project Report Topic: "Implementation of Artificial Intelligence in Customer **(Make A Project Report Above Topic Used Following guidelines)**	5

Mentioned below is the standard format (Guidelines) for preparing Project Report:

1. Introductory Page.
2. Summary of the project
3. Details about the Promoters, their educational qualifications, work experience, etc.
4. Current Status of the Bank, its products and services, target market, and activities.
5. Employees, details about the top management, their educational qualifications, work experience, etc
6. Infrastructure facilities, tools deployed, operational premises, machinery, etc.

7. Customers, details about them as well as prospective customers
8. Regional Operations
9. Means of Financing
10. Projected Balance Sheet
11. Projected Profit and Loss Statements.
12. Fund Flow Statement.
13. Chief Ratios.
14. Break Even Point Evaluations NPV, IRR & PI.
15. Conclusions

Project Finance and Detailed project Report will be evaluated on the following points.

1. Introduction
2. Project at a glance
3. Details of the proprietor
4. Market feasibility
5. Technical feasibility
    a. Technical aspects
        i. Place of business
        ii. Building
        iii. Plant & machinery
    b. Manufacturing process
    c. Power
    d. Manpower
6. Financial feasibility npv, irr & pi,
7. Dscr calculation.
8. Assumptions

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%				

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–Field or Desk Project/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

i) Ambrish Gupta, Project Appraisal and Financing, PHI Learning Pvt.Ltd.,2017.
ii) D P Sarda, Project Finance: Appraisal & Follow-up, ABD Publishers,2007.
iii) Finerty D John, Project Financing, Asset–Based Financial Engineering, 3/e; New Delhi: Wiley India, 2015.
iv) Gatti, Stefano, Project Finance in Theory and Practice, Designing, Structuring and Financing Private and Public Projects, 2/e; USA: Academic Press, Elsevier, 2013
v) Prasanna Chandra, Projects,7/e ,Tata Mc Graw-Hill Education,2009.
vi) Sitangshu Khatua, Project Management and Appraisal, Oxford University Press, 2011.
vii) Yescombe, E. R, Principles of Project Finance, 2/e; USA: Academic Press, Elsevier,2013

UBC3505.CORPORATE FINACIAL MANAGEMENT							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT (%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
Corporate Financial Management is a comprehensive course designed to equip students with the necessary knowledge and skills to understand, analyze, and manage financial decisions within a corporate setting. This course delves deeper into the principles of financial management explored in earlier courses, focusing specifically on their application within corporations.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Describe various theories regarding capital structure.
CLO2	Acquaint the concept of dividend policy.
CLO3	Discuss different methods of mergers and acquisition..
CLO4	Familiarize with the concept of international working capital Management.

UNIT	DESCRIPTION	HOURS
I	**Capital Structure Decisions:-** Meaning, Choice of Capital Structure, Importance of capital structure. Optimal Capital Structure, EBIT-EPS Analysis. **Business Valuation Basics :-** Basis for valuation–Introduction, Principles & techniques of valuation, Role of valuation. Valuation of fixed assets, Valuation of Investments, Valuation of shares, Valuation of goodwill. Valuation of patents & Copyrights.	10
Tutorial	**Practical Example:** Capital Structure Analysis for XYZ Corporation Background: XYZ Corporation is a manufacturing company seeking to optimize its capital structure to maximize shareholder value and minimize the cost of capital. The company's management team aims to analyze its current capital structure and explore potential adjustments to improve financial performance and strategic flexibility. Objective: The objective is to conduct a capital structure analysis for XYZ Corporation, evaluating its current capital mix, cost of capital, and financial leverage to make informed decisions about capital restructuring.	5

II	**Dividend Policy:-**Introduction, Objectives of Dividend Policy, Factors affecting dividend policy, Determinants of dividend policy, Types of dividend policy, Theories of dividend policies:-Walter Theory, Gordon's Theory	10
Tutorial	**Practical Example**: Dividend Policy Analysis for ABC Corporation Background: ABC Corporation is a publicly traded company operating in the consumer goods industry. The company's management team is reviewing its dividend policy to determine the optimal approach for distributing profits to shareholders while balancing the need for reinvestment in growth opportunities and maintaining financial stability. Objective: The objective is to conduct a dividend policy analysis for ABC Corporation, evaluating different dividend payout options and their impact on shareholder value, financial flexibility, and market perception.	5
III	**Mergers and Acquisitions:-** Meaning of mergers and acquisitions(M&A), motives behind the M&A, Advantages and disadvantages of M & A, types of mergers and steps for a successful merger.	10
Tutorial	**Case Study:** Company A: Company A is a leading technology firm specializing in software development and IT consulting services. It has a strong presence in the domestic market and a diverse portfolio of clients across various industries. Company B: Company B is a smaller software startup known for its innovative products and solutions in the healthcare sector. Although relatively new, it has shown rapid growth potential and has attracted attention from investors and competitors. Scenario: Company A sees an opportunity to expand its market reach and diversify its service offerings by acquiring Company B. After conducting due diligence and negotiations, both companies agree to proceed with the merger and acquisition.	5
IV	**Cash Management**:- International cash management: The cash positioning decision. Advantages and disadvantages of centralized cash management. Multilateral netting. Intra corporate transfer of funds	10
Tutorial	Discussions On Cash Management Problems	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*

Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to Management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	□	□	□	□
Total	100%				

REFERENCEBOOKS

1. I.M. Pandey, Financial Management, 11 the Edition, Vikas Publishing House, 2015

2. Narendra Singh, Advanced Financial Management, Himalaya Publishing House, 2010

3. Rajesh Kumar, Strategic Financial Management, Casebook, Academic Press, 2017.

4. VanHorne,FundamentalsofFinancialManagement,13/e, Prentice of Hall of India Private Ltd.2009

Sanjay Ghodawat University Kolhapur
Department OF COMMERCE
Syllabus for Third Year Bachelors of Commerce (2024-25)
FACULTY OF COMMERCE &MANAGEMENT

UBC3506.GOODS AND SERVICES TAX							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
Goods and Services Tax (GST) is a comprehensive indirect tax levied on the supply of goods and services in India. It has replaced multiple indirect taxes such as excise duty, service tax, VAT (Value Added Tax), etc., and has streamlined the taxation system in the country. This course is designed to provide B.Com third year students with a thorough understanding of the GST regime, its implications on businesses, and the compliance requirements.`

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Describe[2] the basics of GST.
CLO2	Analyse[4] different aspects of requirements for registration under GST.
CLO3	Evaluate[5] supply and valuation under GST.
CLO4	Analyse[4] input tax credit under GST.

UNIT	DESCRIPTION	HOURS
I	**Introduction:** Introduction, Overview and Evolution of GST: Indirect tax structure in India, Introduction to Goods and Service Tax(GST) -Key Concepts, Phases of GST, GST Council, Taxes under GST, Cess **Registration under GST:** Threshold for Registration, Regular Tax Payer ,Composition Tax Payer Casual Taxable Person, Non-Resident Taxable Person, Unique Identification Number, Registration Number Format	10
Tutorial	Practical on GST Portal & GST Registration A Company , Required Documentation , Applicability	5
II	**Supply under GST and Valuation of Supply:** Supply as a Taxable Event, Place of Supply, Time of Supply, Value of Supply, Interstate Supply, Charge of GST, Exemptions from GST	10

Tutorial	Details OF Exemption Goods OF GST , Charges & Slabs OF GST Product & Industry Wise	5
III	**Input Tax Credit under GST:** Input tax credit process, Negative List for Input tax credit, Input Tax Credit Utilization and Input Tax Credit Reversal, Export of Service, Export of Goods, Import of Service, Import of Goods, Valuation of Supply(Numerical on valuation and calculation of tax), Refunds, Job Work, Audit, Offences and Penalties, Advanced Rulings, Liability to pay Tax in Certain Cases	10
Tutorial	Practical on Input Tax Credit & Output Tax credit, Its Redersal	5
IV	**GST Returns:** Types of GST returns and their due dates, late filing, late fee and interest, Filing Mock Return	10
Tutorial	Practical on Various GST Return Filling Like GSTR1, GSTR2A, GSTR3B,GSTR9, GSTR9C	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1– Case Study based	50%				
Assessment2–Projectbased					
Assessment3–Seminar/Presentation.					
Assessment4–Field or Desk Project/application based/ Term paper or Report writing					
Assessment5 –Any applicable assessment method to Management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Indirect Tax–SinhaP.KDr.VinodSinghania,TaxmanPublication,NewDelhi2019
2. IndirectTaxes:V.S.Datey–TaxmanPublicationMVatSubramanianSnowWhitePublication2019
3. Systematic Approach to Taxation – Dr. Girish Ahuja & Dr. Ravi Gupta Bharat LawHouse,NewDelhi2019
4. Supplementary Reading Material Various Bare Acts

UBC3507.TAX PLANNING							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT (%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
This course provides a comprehensive understanding of tax planning principles and strategies applicable to both businesses and individuals. Students will explore various aspects of the tax system, including income tax, corporate tax, and indirect taxes, with a focus on minimizing tax liabilities while ensuring compliance with relevant laws and regulations.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discuss2 the basics of Tax planning.
CLO2	Apply3 Tax planning principles for salary Income.
CLO3	Analyse4 Special provisions Income from business or Profession.
CLO4	Analyse4 Special provisions Income from Capital Gain and Total Income.

UNIT	DESCRIPTION	HOURS
I	**Introduction** Meaning, Definition, Importance, functions of Concept of Tax Planning, tax avoidance, tax evasion & tax management. Objective of tax planning **Tax Planning with reference to Residential status:** Relationship between residential status and incidence of tax, Area of Tax Planning, Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income.	10
Tutorial	**Discuss Tax Planning Strategies With Problem** John is a salaried individual earning $60,000 annually. He wants to optimize his tax situation by utilizing tax-saving strategies.	5
II	**Tax Planning with Reference to Salary Income** Computation of income under the head salary. Taxation of : Bonus, Fees,Commissionandallowances,Valuationofperquisites,Allowances,retirement benefits like gratuity, leave encashment, pension tax relief	10

	u/s89(1) (Arrears of Salary)	
Tutorial	**Case Study**: Tax Planning for an Individual with Salary Income Background: Michael is a salaried employee working as a software engineer in a tech company. He earns $90,000 annually and wants to optimize his tax situation by reducing his tax liability through strategic tax planning.	5
III	**Tax Planning in relation to Business income:** Location 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, Tax Audit Rules as to Compulsory maintenance of accounts & Audit	10
Tutorial	**Case Study**: Tax Planning for a Small Business Owner Background: Jennifer is the owner of a small graphic design studio called "Creative Designs." The business generates annual revenue of $150,000, and Jennifer wants to optimize her tax situation by minimizing tax liability and maximizing tax savings. Objectives: Reduce taxable income through legitimate deductions and credits. Implement tax-efficient strategies to lower the overall tax burden. Ensure compliance with tax laws and regulations while maximizing tax benefits.	5
IV	Tax Planning in relation to Capital Gains Tax planning with reference to long-term & short-term capital assets and price inflation indexation and applicable exemptions. Tax Planning in relation to Total Income-Tax Planning in relation to calculation of Total Income and deductions.	10
Tutorial	Conducting a group discussion on tax planning with capital gains can be highly beneficial for participants to gain insights into optimizing their investment strategies while minimizing tax liabilities. Here's an outline for such a discussion:	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning Taxman Publications Pvt. Ltd., New Delhi,2018.

2. Ahuja G and Gupta,R.,CorporateTaxPlanningandManagement.BharatLawHouse,Delhi,2018.

3. Mehrotra H.C and Goyal,S.P.,DirectTaxincludingTaxPlanning&Management.SahityaBhawan,Agra,2018.

4. Mehrotra H C and Goyal,S.P.,AyakarVidhanavamLikhankan(IncomeTaxLawandAccounts),SahityaBhawan,Agra,2018.

5. Jain, R.K., Ayakar Vidhanavam Likhankan, Rajeev Bansal

Publications, 2018.(Latest editions will be referred)

UBC3508.CREDIT MANAGEMENT							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT (%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
This short course provides an in-depth understanding of credit management principles and practices essential for effective financial management, the significance of credit within the broader context of financial operations, learning strategies to assess creditworthiness, mitigate risk, and optimize cash flow.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Identify2 and describe the key steps involved in credit management process.
CLO2	Demonstrate3 the procedure of sanction and disbursement of loan.
CLO3	Evaluate5 structuring of a credit proposal.
CLO4	Discuss2 the management of NPA by banks.

UNIT	DESCRIPTION	HOURS
I	**Principles of Credit Management** -Bank Credit - Basic Principles and Approach - five C's -Purpose of lending - Security aspects / Business Experience / Management - Market - Purpose Trading –Manufacturing Service, Agriculture, Personal - Security : Primary - Collateral - Stock, Machinery, Land and Building-Guarantee- Different types of Mortgages --Types of Credit-Demand Loan-Cash Credit-Overdraft-Term Loan-Basic Characteristics and difference between them -Legal and Regulatory Aspect- Legal. **Lending Policy** Lending to Different types of Customers - Individuals - Partnership – Limited companies- Trust-Association-Legal aspects-Documents Needed	10

Tutorial	**Group Discussions** On Various Lending Policy & Principal Of Credit Management	5
II	**Loan Processing** - Sanctioning - Monitoring - Recovering Commercial Loans Activity Based) -Government Sponsored Loans (mostly agricultural, Rural and Weaver section) – Trading: small - Retail - Wholesale - Chain /Supermarket–Manufacturing:IndustrialAdvances-ServiceTransport-Telecommunication-Hospital-Hotel.Infrastructure:Power-Petrol- Port - Agriculture: Crop-Plantation-Well-Motor Pumpset – Tractoret c. Miscellaneous: Self-Employed. Business loan (Borrower Based	10
Tutorial	**Group Discussions**-Detail Loan Process With Each & Every Document	5
III	**Small Business Finance:-** Small Business : Self Employed - Transport -Trade - Hotel - Others - Approach -Assessment - Supervision – Recovery Medium and Large Scale: Small Scale Industries - Corporate -Approach-Assessment-Sanction-Disbursement-Follow Up- Recovery 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 Weaver section-Subsidy. **Structuring a Credit Proposal-Working** CapitalConceptandManagementAppraisaltechniquesfordifferentconstituents-tradecycle-credit rating - Technical and economic feasibility studies – Credit Rating –Rating Methodology- Objectives and benefits of rating Corporate Finance-Project Finance -Appraisal-Assessment-Documentation- Disbursement - Monitoring - Follow Up - Review – Creation of Charge –Analysis of Balance sheet-Profit and Loss account- Cash flow and Fund Flow working-Project approach	10
Tutorial	**Activity:** Financial Statement Analysis for a Small Business Objective: To analyze financial statements of a small business to understand its financial health and make informed decisions. Materials Needed: Financial statements (income statement, balance sheet, and cash flow statement) of a small business. Calculators or spreadsheet software for calculations. Pen and paper for notes.	5

IV	**NPA: -** NPA - Causes and Remedial Measures - Management of NPA's –Debt Recovery Tribunals Asset Reconstruction Fund. Dealing with credit defaults, Stressed assets, Corporate Debt restructuring, NPAs, recoveryoptions,write-off.Disclosureofthelistofdefaulters:objectivesand Procedure-Appraisal methodology for different type of clients/products	10
Tutorial	Write on & Discusses Strategies on overcome NPA	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. Vaidyanathan K, Credit Risk Management for Indian Banks, Sage Publications, 2013.
2. Bagchi S. K, Credit Risk Management: RBI/ Basel IIImplications, Jaico Publications,2017.
3. Ciby Joseph, Advanced Credit Risk :Analysis and Management, Wiley India Pvt.Ltd,2015.
4. Wernz, Johannes, Bank Management and Control Strategy, Capital and Risk Management,
5. Springer-Verlag Berlin Heidelberg,2014.
6. Andrew Fight, Credit Risk Management, ElsevierLtd.,2004.
7. Dr.Arindam Bandyopadhyay, a Noteon Measurement and Management of Credit Risk.
8. Under BaselI, RoyalOctavo,2007.
9. E-Resources:www.bis.orgwww.federalreserve.govwww.kpmg.com
10. www.counterpartyriskmanagement.org

UBC3509.RISK MANAGEMENT AND INSURANCE							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT (%)**	**Min. Passing%**
3	1	-	4	Theory (100)	FA	50	40%
					SA	50	40%

Course Description:
This course delves into the fundamental concepts and practices of risk management and insurance within the context of modern business environments. Students will explore the intricacies of identifying, analyzing, and mitigating various types of risks that organizations encounter, including operational, financial, strategic, and regulatory risks. Emphasis will be placed on understanding the role of insurance as a crucial tool in risk transfer and financing strategies.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Describe[2] the Concept of Risk & various aspects of Risk Management.
CLO2	Analyse[4] the various types of General Insurance in detail.
CLO3	Calculate[3] the value of claim for loss of stock and Loss of profit
CLO4	Prepare[3] Financial statements for Insurance companies

UNIT	DESCRIPTION	HOURS
I	**Concept of Risk & Risk Management**–meaning–Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction, Disaster Risk Management, Risk Retention and Transfer, Meaning of Actuary and Actuarial Science. **Insurance**: Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation ,Indemnity, Legal Aspects of Insurance Contract, Concept of Insurance, Need for Insurance Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment–Types of Insurance Life insurance– General Insurance.	10

Tutorial	Discuss risk factors in Individual And Business Life , How insurance play Imp role in Risk management	5
II	**Life Insurance:** Features-classification of policies, Surrender value- bonus-Policy, Application and acceptance-prospectus proposal forms and other related documents- Age proof, Special report-Assignments-Nomination Loans, Surrender, Foreclosure, Maturity Claims-Payment of Death claims, survival benefit-Waiver of evidence of title- Accidents disability benefits	10
Tutorial	Activity: Student Find Out The Best Policies On Life Insurance & Present in Class, Formal Discussion With Student	5
III	**General Insurance**: Types of general insurance – Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance – Burglary and personal accident Insurance in India, Urban-non-traditional Insurance. **Accounting for Insurance Claims**: Types of claims, Loss of stock policy, Ascertainment of value of stock on the date of contingent event. Ascertainment of value of actual claim to be lodge, Average clause Loss of profit policy, procedure to ascertain claim amount	10
Tutorial	**Case Study**: Claims Insurance for a Small Business Background: XYZ Enterprises is a small manufacturing company that produces automotive parts. Despite implementing quality control measures, the company occasionally experiences defects in its products, leading to customer complaints and potential liability claims. To mitigate the financial risks associated with such claims, XYZ Enterprises decides to purchase claims insurance. Objective: To illustrate how claims insurance can help small businesses like XYZ Enterprises manage and mitigate the financial impact of liability claims.	5
IV	Study the Regulation of Insurance in India with respect to Role, Power and Functions of IRDA. Financial Statement of Life Insurance Company- Profit and Loss Account, Balance Sheet. Financial Statement of General Insurance Company-Revenue Account, Profit and Loss Account Balance Sheet	10
Tutorial	Discuss the Role & Function Of IRDA & Analyze The financial Statement Of Insurance Company	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–FieldorDeskProject/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. George E. Rejda, Principles of Risk Management and Insurance, Pearson Education.

2. Dorfman,MarksS.,IntroductiontoRiskManagementandInsurance,Pearson

3. Gupta P. K, Insurance and Risk Management, Himalaya Publishing House.

4. Mishra ,M. N. Principles and Practices of Insurance ,S. Chand and Sons.

5. Black, K and H D Skipper, Life and Health insurance, Pearson Education

6. Crane,F.,InsurancePrinciplesandPractices,JohnWileyandSons,NewYork.

7. Vaughan E. J and T. Vaughan, Fundamentals of Risk and Insurance ,Wiley & Sons

UBC3510.ADVANCED COST ACCOUNTING							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	4	Theory	FA	50	40%
					SA	50	40%

Course Description:
Advanced Cost Accounting is a specialized course designed to provide students with an in-depth understanding of advanced concepts, techniques, and practices in cost accounting. Building upon the foundational knowledge gained in earlier cost accounting courses, this course explores complex topics and real-world applications to enhance students' analytical and decision-making skills in cost management.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Apply[2] different costing methods to calculate and analyze costs accurately.
CLO2	Implement[2] standard costing techniques to evaluate performance and control costs effectively.
CLO3	Develop[2] and manage budgets to achieve organizational objectives and monitor financial performance.
CLO4	Analyze[4] cost variances and take corrective actions to improve operational efficiency and profitability.

UNIT	DESCRIPTION	HOURS
I	**Methods of costing-**Job Costing **:** Meaning, objective, advantages, disadvantages	10
Tutorial	Discuss Factors Affect Choose Method Of costing	5
II	**Marginal costing –** Meaning, objective, advantages, disadvantages, Profit Volume Ratio, Margin of safety, Break Even Analysis.	10
Tutorial	**Case Study**: Marginal Costing Analysis for Product Decision Making Background: ABC Electronics Ltd. manufactures a range of electronic products. The company is considering whether to introduce a new product line, "Smart Speakers," into the market. Management wants to evaluate the profitability of the new product line using marginal costing analysis.	5

III	**Standard costing –** Meaning objectives, advantages, disadvantages, analysis of cost variances.	10
Tutorial	**Practical Problem** on Standard Costing: Background: ABC Manufacturing Company produces electronic gadgets. The company uses standard costing to evaluate its manufacturing costs. The standard cost of producing one unit of the product is as follows: Direct Materials: $20 per unit Direct Labor: $15 per unit Variable Overhead: $10 per unit Fixed Overhead: $50,000 per month for a production capacity of 5,000 units (assumed to be the normal production level)	5
IV	**Budgetary control –** Meaning of budget and budgetary control, objectives, types of Budgets-Preparation of Cash Budget, Fixed & Flexible Budget & Production Budget.	10
Tutorial	Group Discussion On Various Techniques Of Budgetary Control	5

Assessment	Weight (%)	Intended course learning outcomes to be assessed(Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–Field or Desk Project/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCEBOOKS

1. Cost Accounting – Methods and practice B.K. Bhar
2. Cost Accounting – M.N.Arora
3. Cost Accounting – Jain and Narang
4. Cost Accounting – Jawaharlal
5. Cost Accounting – Maheshwari
6. Cost Accounting – Problems and solutions Khanna, Pandey Ahuza.

UBC3511.COST ACCOUNTING STANDARDS							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
3	1	-	Theory (100)	Theory	FA	50%	40%
					SA	50%	40%

Course Description:
Cost Accounting Standards is an advanced course designed to provide students with a comprehensive understanding of the principles, guidelines, and practices related to cost accounting standards. These standards are established to ensure consistency, comparability, and reliability in cost accounting practices across industries. The course emphasizes the application of cost accounting standards in various business contexts to enhance decision-making processes and promote transparency and accountability in cost reporting.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Understanding[2] of Cost Accounting Standards:
CLO2	Application[2] of Cost Accounting Standards:
CLO3	Analysis[2] and Interpretation of Cost Accounting Standards:
CLO4	Integration[2] with Management Decision-Making:

UNIT	DESCRIPTION	HOURS
I	Preface to Cost Accounting Standards (CASs) – Meaning, Need	5
Tutorial	**Activity:** Standard Costing Exercise Objective: To reinforce understanding of standard costing concepts and calculations through a practical exercise. Materials Needed: Pen and paper or electronic devices for calculations. Standard costing data for a manufacturing process or product.	5
II	Objective and Functions of Cost Accounting Standards Board	5

Tutorial	**Group Discussion :** On Topic Functions of Cost Accounting Standards	5
III	CAS 1-12 as issued by The Institute of Cost Accountants of India :- Classification of Cost, Capacity Determination, Production and Operation, Overheads, Cost of Production for Captive Consumption, Determination of Average (Equalized) Cost of Transportation, Material Cost, Employee Cost, Cost of Utilities, Packing Material Cost, Direct Expenses, Administrative Overheads, Repairs and Maintenance Cost	15
Tutorial	CAS 1-12 as issued by The Institute of Cost Accountants of India :- Classification of Cost	5
IV	CAS 13-24 as issued by The Institute of Cost Accountants of India :- Cost of Service Cost Centre, Pollution Control Cost, Selling and Distribution Overheads, Depreciation and Amortisation, Interest and Financing Charges, Research and Development Costs, Joint Costs, Royalty and Technical Know-How Fee, Quality Control, Manufacturing Cost, Overburden Removal Cost, Treatment of Revenue in Cost Statements	15
Tutorial	Write On &Group Discussion Strategic Of Cost Reduction	5

Assessment	Weight (%)	Intendedcourselearningoutcomestobeassessed(Pleasetickasappropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1– Case Study based	50%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–Field or Desk Project/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Cost Accounting ICAI book :- CMA Bhawan

UBC3512. EMPLOYABILITY SKILLS/ APTITUDE & REASONING							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (LTP)**			
				Component	**Exam**	**WT(%)**	**Min. Passing%**
2	-	-	NCMC	Theory (100)	FET	100%	Min 40%

Course Description:
The Employability Skills / Aptitude & Reasoning course is designed to equip B.Com third-year students with essential skills and competencies required to enhance their employability and succeed in today's competitive job market. The course focuses on developing students' cognitive abilities, critical thinking skills, and professional attitudes necessary for career readiness and workplace success.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Demonstrate[2] effective verbal and non-verbal communication in various professional settings.
CLO2	Collaborate[2] with team members to achieve common goals and objectives.
CLO3	Analyze[2] problems critically and apply logical reasoning to identify solutions.
CLO4	Apply[2] basic numerical concepts and arithmetic operations accurately.

UNIT	DESCRIPTION	HOURS
I	**English Grammar and Spoken English I** **Introduction** - Parts of the Speech - Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection, Gerund; Pronounce under related words - I, We, You, He, She, It, They: Punctuation; Articles - A, An, The: Preposition; Sentence forming method - Present tense, Past tense, Future tense; Present Tense - Simple Present tense, Present Continuous tense, Present Perfect tense, Present Perfect Continuous tense; Past Tense - Simple Past tense, Past Continuous tense, Present Past tense, Past Perfect Continuous tense; Future Tense - Simple Future tense, Future Continuous tense, Future Perfect tense, Future Perfect Continuous tense; List of Question	8

	Words; Modals, Sentence framing and Conjunctions **Introduction** - Active Voice and Passive Voice - Steps to change - Active Voice into Passive Voice; Direct Speech and Indirect Speech - Statements, Questions - Positive Questions, Negative Questions, WH Questions, Imperative Sentence, Exclamatory Sentence; Degrees of Comparison - Positive Degree, Comparative Degree, Superlative Degree; Simple, Compound and Complex Sentence - Phrase and Clause: Transformation of Sentences with examples; Request and Orders - Positive and Negative; Dialogues at different environment; Letter writing - Different types of letters; Interview preparation - Mock Interview	
II	**Quantitative Aptitude Modules** : Numbers and Systems, Percentages and Cents, Averages and Totals, Ratio and Proportion, Partnerships , Profit and Loss, Ages and Eras, Data based Reasoning, Simple Interest, Compound Interest, Mixtures and Allegations, Time and Distance, Time and work, Puzzles, Test 1 with Discussion, Test 2 **Analytical reasoning Modules**: Alpha Numeric Puzzles, Analytical puzzles 1 - Seating Arrangement, Analytical puzzles 2, Logical Reasoning, Analytical puzzles 3, Non verbal reasoning, Test 1 with Discussion, Test 2	8
III	**Corporate orientation** - Resume overview - Interview Handling II - VIsual Interpretation II - Mock GD session / review - video II - Creative writing, Mock GD session - Email and Essay writing - Personality styles - HR Interview question - Discussion II - Role plays / Just a minute (JAM) Topics - Research on company websites dep. On placement - Sell yourself - Job Mela - Critical thinking - Problem Solving using case study - Overview of Resume with interviews	8
IV	**Introduction to Soft skills** - Self introduction - Role model exercise - Learning styles - Resume with Objective and Project description - Peak Life Moment / Challenging moment - Body language for Interview - Interview handling I - High Frequency words in resume and interviews - Visual Interpretation I - Introduction to GD - Mock GD session / review - video I - Etiquettes, Mock GD sessions - HR Interview question - Discussion I - Overview - Sell yourself	6

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment(LTP)	100%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum3andMax.5tools)*					
Formative Assessment Tools/Methods(LTP)	Weight (%)	Course Learning Outcomes to be assessed*(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1– Case Study based	100%				
Assessment2–Project based					
Assessment3–Seminar/Presentation.					
Assessment4–Field or Desk Project/application based/ Term paper or Report writing					
Assessment5–Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Total	100%				

REFERENCE BOOKS

1. Quantitative Aptitude by R.S.Agrawal S.Chand Publication

Curriculum Structure for Bachelor of Commerce Part-IISEMESTER VI							
Course Code	**Course Title**	**C**	**Evaluation Scheme**				
			Component	**Exam**	**WT (%)**	**Mini. Passing %**	
UBC3601 (PC|DC)	Auditing	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3602 (PC|DC)	Fin Tech	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3603 (PC|DC)	Internship Project	4	Project	FA	50	40%	40%
				SA	50	40%	
Specialization : Finance							
UBC3604 (PE|DC)	Stock Market Operations	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3605 (PE|DC)	Personal Finance	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization : Taxation							
UBC3606 (PE|DC)	International Taxation	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3607 (PE|DC)	Tax Procedures & Practices	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization : Banking and Insurance							
UBC3608 (PE|DC)	Rural Credit and Micro Finance	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3609 (PE|DC)	Retail banking and financial services	4	Theory	FA	50	40%	40%
				SA	50	40%	
Specialization: Cost Accounting							
UBC3610	Strategic Cost Management -	4	Theory	FA	50	40%	40%

(PE|DC)	Decision making			SA	50	40%	
UBC3611 (PE|DC)	Cost and Management Audit	4	Theory	FA	50	40%	40%
				SA	50	40%	
UBC3612 (PE|DC)	Cyber Security	NC	Theory	FA	100	40%	Satisfactory or Non-Satisfactory
Total		***20***	***Total Credit: 20.***				

L: Lecture; T: Tutorial; P: Lab Practical; J: Project or activity based learning; FA: Formative Assessment (Theory and/or Practical); SA: Summative Assessment-End Semester Examination; PC: Program Core Course; PE: Program Elective; UC: University Core; NCMC: Non- Credit Mandatory Course; UE-University Elective, ST: School of Technology, SS: School of Sciences, SC: Department of Commerce , SM: School of Management, SLA: School of Liberal Arts
FA-Formative Assessment, SA-Summative Assessment

UBC3601. Auditing (Program Core, Department of Commerce)							
L.	T.	P.	Credits	Evaluation Scheme for (L T P)			
				Component	Exam	WT (%)	Min. Passing %
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
The course covers an introduction to audit, the need and importance of auditing, the planning of auditing, the auditing procedures and an introduction to International Financial Reporting Standards.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Describe[2] meaning and importance of audit.
CLO2	Explain[2] the process of vouching and verification.
CLO3	Apply[3] internal control checks list and audit.
CLO4	Analyze [4] differences between audit and investigation.

UNIT	DESCRIPTION	HOURS
I	**Introduction:** Meaning, Nature and Objectives of Auditing. Types of Audits, Internal Audit. Audit Process: and limitations of Auditing, BasicPrinciples governing an audit.	9
Tutorial	General Discussion of needs & Objective of Auditing	3
II	**Vouching-** Meaning and significance – vouching of cash transactionsVerification and valuation of assets &Liabilities ,Goodwill, building machinery, Investment, Secured Loans and Contingent Liabilities .	9
Tutorial	**Practical** :"Setting Up and Managing Accounting Vouchers Using Accounting Software." We can cover the practical aspects of creating, recording, and managing various types of accounting vouchers using popular accounting software like QuickBooks, Xero, or any other accounting software of your choice. We'll walk through the steps involved in entering transactions, generating reports, and ensuring accuracy in financial records. How does that	3

III	**Internal Control** – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Concept of Internal audit. Internal Check System: Routine Checking, Internal Checkand Test Checking. Internal Control and Audit Procedure.	9
Tutorial	**Case study:** ABC Corporation is a medium-sized manufacturing company that produces electronic devices. As part of their annual audit process, they want to assess the effectiveness of their internal controls over financial reporting.	3
IV	**Investigation:** Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational,Non Profit Institutions and Insurance Companies.	9
Tutorial	**Case Study**: Fraudulent Expense Reimbursements Background: XYZ Corporation is a mid-sized consulting firm with offices in multiple cities. The company employs a team of consultants who frequently travel for client meetings and projects. Recently, the company's management noticed discrepancies in expense reimbursements and suspected fraudulent activities.	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

Note- Tutorials are based on Concerned Topic. (One Tutorial on Each Unit)

REFERENCE BOOKS

Suggested Readings

2. B.N. Tandan, A Hand book on Practical Auditing,

3. Ravinder Kumar and Virendra Sharma, Auditing: Principles and Practices

4. VarshaAinapure and MukundAinapure, Auditing and Assurance

5. T. J. Rana, Auditing

UBC3602. FinTech

(Program Core, Department of Commerce)

L.	T.	P.	Credits	Evaluation Scheme for (L T P)			
				Component	Exam	WT (%)	Min. Passing %
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
The Fintech courses we offer are designed to help prepare you for a career in financial technology innovation, digital banking, blockchain applications, and payment system development, providing you with the skills to transform and lead in the rapidly evolving fintech sector.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Classify 2 the evolutionary journey of financial technology
CLO2	Discuss the impact of financial technology on financial services
CLO3	Describe 2 understanding of the technical intricacies of financial technology
CLO4	Analyse4 the technological trends sweeping the financial services sector

UNIT	DESCRIPTION	HOURS
I	**Introduction to FinTech**-Definition of FinTech, History and evolution of FinTech Importance and impact of FinTech in the financial industry **Key Technologies in FinTech**- Blockchain and distributed ledger technology, Cryptocurrencies and digital assets, Artificial intelligence and machine learning, Big data analytics and predictive modeling, Cloud computing and cybersecurity	9
Tutorial	General Discussion on various financial technology its impact on Economy	3
II	FinTech Applications and Use Cases, Digital payments and mobile wallets, Peer-to-peer lending and crowdfunding, Robo-advisors and automated investing, InsurTech and digital insurance solutions, RegTech and compliance automation	9

Tutorial	Examine successful FinTech companies and their business models	3
III	**FinTech Ecosystem** FinTech startups and accelerators Collaboration vs. competition with traditional financial institutions Regulatory landscape and challenges Global trends and emerging markets in FinTech	9
Tutorial	Learning from failures and challenges in the FinTech space	3
IV	**Future Trends in FinTech** Predictive analysis and forecasting in FinTech trends Emerging technologies and their potential impact on financial services Ethical considerations and societal implications of FinTech innovation	9
Tutorial	Guest lectures and panel discussions with industry experts	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

Arner D., Barbers J., Buckley R (2015) The evolution of FinTech: a new post crisis paradigm, University of New South Wales Research Series.

Susanne Chishti, Janos Barberis (2016). The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (Wile01) Paperback, Wiley Publications

Richard Hayen (2016). FinTech: The Impact and Influence of Financial Technology on Banking and the Finance

CBC 306 R02 Project Report and Viva Voce

(Program Core, Department of Commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)			
				Component	Exam	WT%	Pass%
			4	Pr(100)	PR	50	40%
					OE	50	

Project Guidelines

1) Project Formulation Method

With the help of Project guide student can choose the project name from the given list of subjects by Project guide. Or with the own consideration, thinking and ideas can propose the name of project to Project guide.

2) Proposal Formulation-Synopsis

The Synopsis of the Project should be prepared in consultation with the 'Project Guide'.

It should be OF 700-800 words.

Points to be covered in Project Synopsis

A. Project Title:-

1) Rationale of the study
2) Objectives of the Study
3) Research Methodology
   a. Area of study
   b. Period of study
   c. Sampling (No. of Samples) (If applicable) Sampling Type
   d. Data Collection (Primary or Secondary Data Sources, or both)
   e. Research Analysis Tool.
4) Expected Contribution of the Study
5) Limitation of Study.

4) Project Work is of total 100marks

Project Report 50Marks

Viva-Voce - 50Marks

5) Details of the Project Work

1. The project work must be compulsorily in typed form.
2. The Researcher must submit 2 Bindings Copies of Final Project.
3. Project work Pages- 30 -40 pages (5,000 – 6,000words)
4. A_4 Executive Bond Paper
5. Font Name- Times New Roman
6. Font Size- 12size

6) Final Project Report must be presented in the following order.

1. Title Page
2. Head of the Department Certificate.
3. Company certificate.
4. Declaration
5. Acknowledgement
6. Table of Content.
7. Introduction of study & Research Methodology
   a. Type of Research
   b. Research Objectives.
   c. Sources of Data (Primary and Secondary)
   d. Research Instrument
   e. Sample Design (Sampling Technique, Sample Size, Aria of Study,
8. Company and Industry Profile Period of Study
9. Data Presentation, Findings and Interpretations
10. Conclusions and Recommendations
11. Bibliography
12. Annexure: -

7) Submission

The Two copies of the final project report should be submitted before term end of semester VI.

The students will be intimated for viva voce accordingly, student should submit the original work of Project. It should not be copied from any source.

UBC3604 : Stock Market operation							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
A stock market operation course covers Fundamental of investing & analyzing Stock, Managing Risk & navigating dynamics with Practical exercises & insights into Regulatory Compliance

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Familiarize[2] the students with basics of secondary market
CLO2	Analyze4 the financial soundness of companies by the application of differenttools and techniques.
CLO3	Discuss[2] the concept of mutual fund investment.
CLO4	Acquaint[1] the knowledge about advanced financial market instruments.

UNIT	DESCRIPTION	HOURS
I	**Stock Exchanges:-** Introduction: Meaning, Definition, Growth of stock Exchange, Growth Pattern of Listed Stock, Stockbrokers, Functions of a Stock Exchange, Trading in Stock Exchange, Margin Trading	9
Tutorial	How about "Introduction to Stock Market Investing"? We could cover the basics of investing in stocks, including key concepts like risk and return, types of investment strategies, how to analyze stocks, and tips for building a diversified investment portfolio. Would you like to proceed with that topic?	3
II	**Secondary Market: -** Role of stock exchange demutualization of stock exchanges screen based trading NCEAT internet based trading contract note brokerage, products in the secondary markets, equity investments, debt investments.	9
Tutorial	**Title:** Understanding Mutual Funds: A Comprehensive Guide Introduction: In this tutorial, we will explore the world of mutual funds, covering everything from the basics to advanced concepts. Whether you're a beginner looking to start investing or an experienced investor seeking to enhance your knowledge, this guide will provide valuable insights into mutual funds and how they can help you achieve your financial goals.	3
III	**Fundamental Analysis & Technical Analysis:-** Economic Analysis & Industry Analysis, Company Analysis, Interpretation of Financial Statements with help of ration, Cash flow analysis.	9
Tutorial	**Title**: Fundamental Analysis Demystified: A Comprehensive Guide Introduction: Fundamental analysis is a method used by investors to evaluate the intrinsic value of a stock by analyzing various qualitative and quantitative factors related to the company's financial health and market position. In this tutorial, we will delve into the fundamentals of fundamental analysis, covering key concepts, techniques, and tools to help you make informed investment decisions.	3
IV	**Practical Industry Analysis:** Stock selection (Fundamental analysis). Practical Industry Analysis: (Stock selection (Technical analysis Overview:Derivatives, ULIPs, Mutual funds .	9
Tutorial	Every student chooses to specific industry & do details analysis & Pick the stocks	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed(Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Security Analysis & Port Folio Management by Punithavathy Pandian Vikas Publishing House Pvt. Ltd New Delhi.2014
2. Technical Analysis of stock trends by John Magee Vision Books, Ninth Edition2016
3. Everything you wanted to know about stock market , Network 18 Publication Pvt. Ltd. 2018
4. Innovation in derivative markets:-Kathrin Lau, Zorana Grabac, Mathias Srerer, 2nd

Edition, Springer Open Publications.2012

UBC3605. Personal Finance							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
It examines personal incomes and budgets, home and consumer financing, insurance of personal assets, personal investing and retirement planning.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discuss[2] the basics of Personal Wealth Management.
CLO2	Describe[1] different investment avenues available in India.
CLO3	Analyse[4] different personal liabilities and preparing repayment schedule.
CLO4	Apply[3] decision making skills in making investment.

UNIT	DESCRIPTION	HOURS
I	**Introduction to Personal Wealth Management**- Overview of Personal Wealth Management, Asset Classes, Asset Allocation, Financial Planning, Time value of Money- Calculating future values (Magic of Compounding rate of Interest) and present values.	9
Tutorial	**Title**: Mastering Personal Wealth Management: A Comprehensive Guide Introduction: Personal wealth management is the process of effectively managing one's financial resources to achieve financial goals, build wealth, and secure financial well-being. In this tutorial, we will explore the key principles, strategies, and tools of personal wealth management, empowering you to take control of your finances and achieve your financial aspirations.	3

II	**Investment Avenues in India:- Risk and Return:**-Real Estate, Movable Properties, Govt. Bonds, Post office products, Banks and Corporate, Mutual Fund, Shares and Stock market, Gold, Derivatives and Commodity Market, Business Ventures.	9
Tutorial	Discuss Compare various Investment Avenues in India (Risk, Return, liquidity)	3
III	**Retirement Planning & Employees Benefits:-** Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counseling.	9
Tutorial	Discuss preparing Personal budget for Retirement planning & investment	3

IV	**Banking in India:- Liabilities- Personal and Family Obligations:-** Life Insurance Planning, Managing Health expenses, Types of Loan, Loan Repaymentplanning, Tax payment**,** Building and Maintaining good credit-CIBIL Score**.**	9
Tutorial	Discuss Terminology of Insurance How to maintain CIBIL Score	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. M. Ganeshan(2012),Personal Wealth Management, Himalaya Publishing House, Nagpur.
2. Khan, M.Y. (2013), Indian Financial System, Tata McGraw-Hill Education Priviate Limited, New Delhi.
3. Pathak, Bharati (2014), Indian Financial System, Dorling Kindersley India Pvt. Ltd. licensees of Pearson Education in South Asia, New Delhi.

UBC3606. International Taxation
(Program Elective, Department of Commerce)

L.	T.	P.	Credits	Evaluation Scheme for (L T P)			
				Component	Exam	WT (%)	Min. Passing %
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
A course on international taxation provides an overview of tax principles that apply to cross-border transactions. It covers topics such as tax treaties, transfer pricing, foreign tax credits, and the taxation of foreign investments and entities. The course also discusses tax planning strategies and compliance requirements.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discus The Concept International Taxation
CLO2	Identify2 Taxation of Cross-Border Transactions
CLO3	Discus the Taxation of foreign income for individuals and corporations
CLO4	Taxation of foreign income for individuals and corporations Impact of digitalization and globalization

UNIT	DESCRIPTION	HOURS
I	**Introduction to International Taxation:** Overview of international taxation principles Double taxation and its impact on international trade and investment Introduction to tax treaties and their role in preventing double taxation.	9
Tutorial	**Case Study**: International Taxation ABC Corporation is a multinational company based in Country A. It operates in multiple countries, including Country B and Country C, where it has subsidiaries and conducts business activities. ABC Corporation manufactures and sells electronic devices globally, with significant revenue generated from sales in Country B and Country C.	3

II	**Taxation of Cross-Border Transactions** Understanding how taxes apply to international trade and investment Overview of transfer pricing and its importance in international taxation Methods to avoid double taxation	9

Tutorial	Practical: Understanding how taxes apply to international trade	3
III	**Taxation of Foreign Income** Taxation of foreign income for individuals and corporations Foreign tax credits and their role in reducing double taxation Overview of controlled foreign corporations (CFCs) and their taxation	9
Tutorial	Discuss various taxation in Foreign Income & Compliance	3
IV	**Current Issues in International Taxation** Analysis of recent developments and trends in international taxation Impact of digitalization and globalization on international tax policies Discussion of tax evasion and avoidance issues in the international context	9
Tutorial	Discuss Current Issues in International Taxation	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	100%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					

Summative Assessment	50%				
Total	100%				

UBC3607. Tax procedure & Practices							
(Program Core, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
A course on Tax Procedure and Practices covers the basics of taxation, including types of taxes and their implications. It also includes tax administration, compliance, planning, return preparation, audits, and international taxation. The course emphasizes ethics, research, and understanding tax policy for students pursuing careers in taxation or related fields.
Top of Form

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discuss[2] filing of income tax return and other compliance under Income Tax law.
CLO2	To understand provisions in respect of Assessment & Audit
CLO3	To understand Computation of Total Income & Tax Liability for Partnership Firm/ Limited Liability Partnership
CLO4	To understand Computation of Total Income & Tax Liability for Company

UNIT	DESCRIPTION	HOURS
I	**Compliance Procedures:** Compliance Procedures a) Types of returns & due dates thereon b) Tax Deducted at Source c) Tax Collected at Source d) Advance Tax Payment e) Interest for late payment of Income Tax	9
Tutorial	Tutorial: Compliance Procedures for Income Tax, 1. Introduction to Income Tax Compliance, 2. Understanding Income Tax Regulations, 3. Taxpayer Identification and Registration, 4,Recordkeeping and Documentation	3
II	**Assessment & Audit:** a) Different Types of Assessments b) Special Audit u/s 142 c) Tax Audit u/s 44AB d) Set off and carry forward of loss e) Penal Provisions under Income Tax law f) Income tax authorities	9
Tutorial	Case Study: Income Tax Assessment Background: Mr. John Smith is a salaried individual residing in Country X. He works as a	3

	software engineer at a multinational corporation and earns a monthly salary. Apart from his salary income, Mr. Smith also has income from rental properties and investments in stocks and mutual funds.	
III	**Computation of Total Income & Tax Liability** for Partnership Firm/ Limited Liability Partnership a) Computation of Book Profit b) Interest and Remuneration to the partners	9
Tutorial	**Problem:** ABC Manufacturing Company is a medium-sized manufacturing firm operating in the United States. The company's financial records for the fiscal year ended December 31, 2023, indicate the following information: Total Revenue: $2,500,000 Cost of Goods Sold (COGS): $1,200,000 Operating Expenses: $500,000 Depreciation Expense: $100,000 Interest Expense: $50,000 Other Income (non-taxable): $20,000 Provision for Income Tax (based on a corporate tax rate of 21%): $225,000 State Income Tax Expense: $30,000 Property Tax Expense: $15,000 Payroll Tax Expense: $40,000 Calculate the total tax liability of ABC Manufacturing Company for the fiscal year ended December 31, 2023.	3
IV	**Computation of Total Income & Tax Liability for Company** a) Computation of Book Profit b) Minimum Alternate Tax c) Dividend Distribution Tax	9
Tutorial	**Income Tax Planning and Preparation**: Develop a tax planning strategy to minimize tax liabilities and maximize tax savings opportunities within the framework of tax laws. Prepare and file income tax returns accurately and timely, taking advantage of available	3

Assessment	Weigh t(%)	Intended course learning outcomes to be assessed(Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*

Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Direct Tax, Laws & Practice Dr. Vinod Singhania Taxman Publication New Delhi
2. Direct Taxes Girish Ahuja & Rani Gupta Bharat Law House New Delhi
3. Direct Tax, Laws & Practice Mehrotra H C & Gupta S D Sahitya Bhawan Publication Agra
4. Direct Taxes Gaur V P & Narang K

UBC3608. Rural credit & finance							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
This subject deals with conceptual and practical application of income tax of individual with respect todifferent heads of taxation and various deductions in it.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discus Create awareness about operational aspects of micro finance and rural banking.
CLO2	Create Awareness of financing economically backward classes through self help groups and micro credit.
CLO3	Describe[2]the basic concepts of Micro Finance
CLO4	Discus rural finance Impact in Economy

UNIT	DESCRIPTION	HOURS
I	**Rural India:** Demographic features-characteristics of rural society-economic features-infrastructure agricultural economy and agricultural banking. Rural development policies and Rural issues (in brief).	9
Tutorial	Discuss Agricultural banking, Role Of Agriculture bank in Rural Development	3
II	**Financing Rural Development** Regulation of rural financial services-rural credit institutions regulatory authorities (in brief) financing agricultural /allied activities-financing rural non-farm sector-SME finance government initiatives: -Financial Inclusions-Rural housing and education loans.	9

Tutorial	**Case Study**: Financial Inclusion Initiatives Country Y is a developing nation with a large unbanked population, particularly in rural areas. The government of Country Y has recognized the importance of promoting financial inclusion to empower individuals, alleviate poverty, and foster economic growth. As part of its efforts, the government has implemented various financial inclusion initiatives to expand access to financial services and promote financial literacy among underserved communities	3
III	**Problems & Prospects in Rural Banking:** Role of rural banking-emerging trends in rural banking-transaction cost and risk cost financing poor as bankable opportunities-micro credit and self-help groups.	9
Tutorial	Discuss Detail Challenges & opportunity in rural banking in India	3
IV	**Introduction to Micro Finance:** Evolution and character of micro finance in India-micro finance delivery methodologies-legal & regulatory framework. Innovative and creative micro finance models	9
Tutorial	Discss & present micro finance company business model	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1. Rural Banking, Indian Institute of Banking and Finance-MacMillan publishers India Limited,1st edition 2012.

2. Micro Finance, Indian Institute of Banking and Finance-MacMillan publishers India Limited,1st edition 2012

UBC 3608. Retail Banking & Financial Services							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:

A course in Retail Banking and Financial Services covers the banking industry, products/services, regulations, customer management, risk, technology, financial analysis, marketing/sales, branch management, and current trends. It prepares students for careers in retail banking and related fields.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discuss[2] the functions of retail branch of a Bank and its various products
CLO2	Explain[1] the strategies for Retail Banks to market their various products
CLO3	Describe[2] the various financial services provided by Banking Organization
CLO4	Discuss Retail Banking and Financial Services covers the banking industry

UNIT	DESCRIPTION	HOURS
I	**Introduction to Retail Banking** Definition of Retail Banking- Retail Banking operations- distinction between Retail and Corporate / Wholesale Banking Retail Products Overview - Customer requirements - Description of Liability products - Description of Asset Products	9
Tutorial	Understanding Of Retail Banks	3
II	**Features and benefits of CASA** Current accounts, savings accounts and their variants Understanding the target segments of customers for CASA, their source of funds, nature oftransactions, banking needs. Individual, Non Individual, Small Traders, MSME, Agriculture Traders, Manufacturers & wholesale dealers, Service	9

	providers, Corporate, Global business export- Import	
Tutorial	Understanding Current Accounts and Savings Accounts	3
III	**Marketing of Retail Products** Retail Strategies; Tie-up with Institutions for Personal loans/ Credit cards/Educational loans, with OEMs/ Authorized Dealers for Auto/ Vehicle loans,and with Builders/ Developers for Home loans Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products - Direct Selling Agents - Customer Relationship Management - Role and impact of customer relationship management,Stagesin customer relationship management process	9
Tutorial	Discuss various marketing strategic of retail banks	3
IV	**Financial Services:** Meaning and Definition, Role of Financial Services in a financial system.Leasing; Hire purchase; Venture Capital; Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies	9
Tutorial	Role of Financial services in Development Indian Economy	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOK

1. Paul Justin, Padmalata Suresh, Management of Banking and Financial Services, 4th Edition, Pearson Publication, 2017
2. VC Joshi & V V Joshi , Managing Indian, Banks, Response, New Delhi
3. Rajeev K. Seth, Marketing of Banking Services, Macmillan, New Delhi
4. Halen Woodruffe, Services Marketing, Macmillan, New Delhi
5. Wernz, Johannes, Bank Management and Control Strategy, Capital and RiskManagement, Springer - Verlag Berlin Heidelberg, 2014.
6. NaliniPravaTripathy, Financial Services, PHI Learning, 2008

UBC404. Strategic Cost Management & Decision							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
A course in Strategic Cost Management and Decision Making teaches students how to analyze costs, make strategic decisions, and improve organizational performance. Topics include cost concepts, analysis, budgeting, variance analysis, pricing, capital budgeting, and decision-making models.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Identify the conventions and doctrines of managerial and cost accounting and other generally accepted principles which may be applied in the contemporary cost management models
CLO2	Identify major contemporary issues that have emerged in strategic cost management
CLO3	Discuss a number of issues relating to the design and implementation of cost management models in modern firms
CLO4	Discuss the Application of Operation Research in Strategic Decision Making

UNIT	DESCRIPTION	HOURS
I	**Cost Management** (a) Developments in Cost Management: (i) Life Cycle costing (ii) Target costing (iii) Kaizen Costing (iv) Value Analysis and Value Engineering (v) Throughput Costing (vi) Business Process Re-engineering (vii) Back-flush Accounting (viii) Lean Accounting (ix) Socio Economic Costing (b) Cost Control and Cost Reduction – Basics, Process, Methods and Techniques of Cost Reduction	9
Tutorial	**Case Study**: Streamlining Operations for Cost Reduction Company Background: ABC Manufacturing is a medium-sized company specializing in the production of automotive parts. With increasing competition and market saturation, ABC Manufacturing is facing challenges in maintaining profitability. The management has identified the need to reduce costs without compromising product quality or customer satisfaction.	3

II	**Decision Making Techniques** (a) Marginal Costing- Differential costing- CVP Analysis – Profit Volume Graphs – Contribution Approach (b) Decisions involving alternative choices – Optimum utilization of resources – Make or Buy – Evaluation of Orders – Multiple scarce resource problems- Product sales pricing….. etc (c) Pricing Decisions and Strategies – New Product Pricing, Use of Costs in Pricing, Sensitivity Analysis in Pricing Decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing (d) Costing of Service Sector – methods, pricing, performance measurement (e) Transfer Pricing - Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing),	9
Tutorial	**Case Study**: Optimizing Transfer Pricing in a Multinational Corporation Company Background: XYZ Corporation is a multinational conglomerate with operations spanning across various countries. The company operates in diverse sectors, including manufacturing, retail, and technology. XYZ Corporation has subsidiaries in different countries, each specializing in different aspects of the business.	3
III	**Decision Making Techniques** -2 Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts; (f) Relevant Cost Analysis : Relevant Cost, Irrelevant Costs - Sunk or Historical Cost, Committed Cost, Absorbed Cost, Situations where Fixed Costs become relevant for decision – making and its related implications (g) Profitability Analysis – Product wise / Segment Wise / Customer wise	9
Tutorial	You are a financial analyst at ABC Corporation, a diversified company operating in multiple product lines and serving various customer segments. Using the financial data provided below, perform a profitability analysis for ABC Corporation across its different product lines	3
IV	**Application of Operation Research and Statistical Tools in Strategic Decision Making** (a) Learning Curve, (b) Linear Programming (Formulation only) (c) Assignment, (d) Transportation (e) Simulation (f) Network Analysis – CPM / PERT	9
Tutorial	Imagine you are a financial analyst at XYZ Manufacturing Company, a leading producer of electronic devices. Using the information provided below, prepare a cost sheet for the production of XYZ's flagship product, the "XPhone."	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1 **Strategic Management Accounting"** by Kevin Baird - Explores the role of management accounting in supporting strategic decision making.

2 "**Cost Accounting: Foundations and Evolutions**" by Michael R. Kinney and Cecily A. Raiborn - Provides a comprehensive introduction to cost accounting concepts

3 "**Cost-Benefit Analysis: Concepts and Practice**" by Anthony E. Boardman, David H. Greenberg, Aidan R. Vining, and David L. Weimer - Focuses on the principles and techniques of cost-benefit analysis for decision-making.

UBC36011. Cost & Management Audit							
(Program Elective, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
3	1	-	4	Theory	FA	50	40%
					SA	50	

Course Description:
To promote the knowledge of Cost and Management Accountancy to provide educational facilities for training of budding professionals for excelling in the field of management accounting. To promote the decision-making skills and administrative competence relevant to management accounting and corporate management in general.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Discus basic cost information, appropriately computed cost centre wise, system based cost data support for decision making processes
CLO2	Ensure uniformity and maintain cost records as per Generally Accepted Cost Accounting Principles
CLO3	Prepare cost audit report in compliance with statutory obligations
CLO4	Discuss the concepts of management audit and demonstrate its usefulness Evaluate the performance of an organization through cost accounting records and cost audit reports

UNIT	DESCRIPTION	HOURS
I	**COST AUDIT:** Nature, Scope, utility and Advantages of Cost Audit 2. Companies (Cost Records and Audit) Rules, 2014 3. Professional Ethics, Misconduct, Offences and Penalties 4. Cost Accounting Standards 5. Cost Auditing and Assurance Standards 6. Format of Cost Audit Report – XBRL – Salient feature	9
Tutorial	You are a cost auditor assigned to conduct a cost audit for XYZ Manufacturing Ltd. based on the format and standards specified by the Institute of Cost Accountants of XYZ Country (ICAXYZ). Using the provided information, prepare a comprehensive cost audit report for XYZ Manufacturing Ltd.	3
II	**Management Audit** Management Reporting issues under Cost Audit – Performance Appraisal Report 8. Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit 9. Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit 10. Evaluation of	9

	Corporate Image - Corporate Development Audit –Corporate Strategy Audit 11. Impact of environmental pollution: Social Cost Benefit Analysis, Corporate Social Audit and Safety audit.	
Tutorial	Discuss in Types Of management Audit Its usefulness	3
III	**Internal audit and operational audit** Concept of Internal Audit 13. Provisions of Internal Audit under Companies Act, 2013 14. Audit Planning, Audit Programme, Audit working papers, Reporting to Management 15. Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non Governmental Organizations (NGOs), corporations, Municipalities, Panchayats.	9
Tutorial	Evaluate Detail Internal audit Affects on Performance of Organization	3
IV	**Case Study on Performance Analysis** (a) Application of Ratios for assessment of performance (b) Waste Multiplier (c) Utilities Consumption i.e., Power, Fuel etc (d) Capacity determination and Utilization (e) Value Addition (f) Inventory valuation (g) Abnormal Events such as Strike, Lock-out and other factors (h) Profitability analysis (i) Reconciliations of Financial and Cost Records i.e., Profit, Taxation	9
Tutorial	Discuss Various method of Inventory Valuation method Its Suitability	3

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

Cost & Management Audit By ICWA

UBC3612. Cyber Security							
(NCMC, Department of Commerce)							
L.	**T.**	**P.**	**Credits**	**Evaluation Scheme for (L T P)**			
				Component	**Exam**	**WT (%)**	**Min. Passing %**
2	-	-	NCMC	Theory	FA	100	Satisfactory or non-Satisfactory
					SA		

Course Description:

A course in Cybersecurity covers principles, threats, defense strategies, cryptography, network security, information security management, incident response, legal and ethical issues, security policies, and emerging trends. It prepares students for careers in cybersecurity.

Course Learning Outcome(s) At the end of the course the students should be able to:

CLO1	Explain[1] the term Cyber Security
CLO2	Describe[2] the Cyber Security Interface.
CLO3	Analyse[4] User Authentication Tools and Information Security Models
CLO4	Discuss2 Web and Mobile App security Methods

UNIT	DESCRIPTION	HOURS
I	**Introduction to Information Security and Potential Threats** Introduction to Cyber Space, Cyber Security and Information Systems ,Cyber Attacks and their Classification ,Types of Malware and Threats	6
II	**Cyber Vulnerability and Network Security** Assessment of Vulnerability , Intrusion : Detection and Prevention Systems , Internet Protocols, Operating System Security and Network Security	6

III	**User Authentication Tools and Information Security Models;** User Authentication Methods, Chapter – 8 Information Security Models and Security Mechanisms Chapter – 9 Biometric Systems and Biometric Authentication Processes	6
IV	**Web and Mobile App security Methods** Web Security and Email Security, Security of Mobile Devices and Cloud Space ,Social Media Security and IoT Security	6

Assessment	Weight (%)	Intended course learning outcomes to be assessed (Please tick as appropriate)			
		CLO1	CLO2	CLO3	CLO4
Formative Assessment (L T P)	50%	☐	☐	☐	☐
Summative Assessment	50%	☐	☐	☐	☐

Suggestive Formative Assessment Tools/Methods *(Minimum 3 and Max. 5 tools)*					
Formative Assessment Tools/Methods (L T P)	Weight (%)	Course Learning Outcomes to be assessed *(Please tick as appropriate)*			
		CLO1	CLO2	CLO3	CLO4
Assessment 1 – Case Study based	50%				
Assessment 2 – Project based					
Assessment 3 – Seminar / Presentation.					
Assessment 4 – Field or Desk Project/application based/ Term paper or Report writing					
Assessment 5 – Any applicable assessment method to management studies in relevance of course learning outcome(s).					
Summative Assessment	50%	☐	☐	☐	☐
Total	100%				

REFERENCE BOOKS

1 Cybersecurity: The Beginner's Guide" by Dr. Erdal Ozkaya
2 "Cybersecurity for Dummies" by Joseph Steinberg
3 www.cyber security .com