

# University of Mumbai



**Revised Syllabus and Question Paper  
Pattern of Courses  
of  
B.Com. (Financial Management)  
Programme  
at  
Second Year  
Semester III and IV**

**Under Credit, Grading and Semester System**

**With Effect from Academic Year 2017-2018**

*Board of Studies-in-Accountancy, University of Mumbai*

## S.Y.B.Com. (Financial Management)

*(To be implemented from Academic Year- 2017-2018)*

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1, 2 & 3	*Any three courses from the following list of the courses	<b>09</b>	1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
4	Entrepreneurial Development	<b>02</b>	4	Information Technology in Management	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Management Accounting	<b>03</b>	5	Corporate Finance	<b>03</b>
6	Business Law	<b>03</b>	6	Corporate Law	<b>03</b>
7	Business Regulatory framework	<b>03</b>	7	Office Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b><i>*List of Discipline Related Elective(DRE) Courses for Semester III (Any Three)</i></b>		<b><i>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</i></b>	
1	Corporate Accounts -I	1	Corporate Accounts –II
2	Direct Tax -I	2	Direct Tax -II
3	Indirect Tax-I	3	Indirect Tax-II
4	Investment Banking	4	Merchant Banking
5	Cost Accounting-I	5	Cost Accounting-II

**Revised Syllabus of Courses  
of B.Com. (Financial Management)  
Programme at  
Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1, 2 & 3	*Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
4	Entrepreneurial Development	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Management Accounting	<b>03</b>
6	Business Law	<b>03</b>
7	Business Regulatory framework	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</i></b>	
1	Corporate Accounts –II
2	Direct Tax -II
3	Indirect Tax-II
4	Merchant Banking
5	Cost Accounting-II

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Corporate Accounts- I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15
2	Piecemeal Distribution of Cash	15
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules/Units
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b>
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year
2	<b>Piecemeal Distribution of Cash</b>
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method
3	<b>Amalgamation of Firms</b>
	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms
4	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Direct Tax- I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Definitions u/s – 2: Basis of Charge	08
2	Exclusions from Total Income	07
3	Heads of Income	25
4	Deductions under Chapter VI – A	10
5	Computation of Total Income	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules/Units
<b>1</b>	<b>Definitions u/s – 2 &amp; Basis of Charge</b>
	<b>Definitions u/s – 2</b> Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer <b>Basis of Charge</b> Section 3- 9 -Previous Year, Residential Status, Scope Of Total Income, Deemed Income
<b>2</b>	<b>Exclusions from Total Income</b>
	Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.
<b>3</b>	<b>Heads of Income</b>
	<b>Salary</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund <b>Income From House Property</b> Section 22 – 27, Including Section 2 – Annual Value <b>Profits &amp; Gains From Business &amp; Profession</b> Vocation Section 28-32, 36, 37, 40, 40A & 43B. including.: Section 2 – Business <b>Capital Gains</b> Section 45, 48, 49, 50, 54 and 55 <b>Income from Other Sources</b> Section 56 – 59
<b>4</b>	<b>Deductions under Chapter VI – A</b>
	80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person
<b>5</b>	<b>Computation of Total Income</b>
	Computation of Total Income Of Individual & HUF

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned in rules and notifications only

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Indirect Tax- I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	30
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	10
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	10
	<b>Total</b>	<b>60</b>



Sr. No.	Modules/Units
<b>1</b>	<b>Maharashtra Value Added Tax (MVAT), Act 2002: Introduction</b>
	1. Definition Section: 2 (4) Businesses 2 (8) Dealers 2 (12) Goods 2 (13) Importer 2 (15) Manufacturer 2 (20) Purchase Price 2 (22) Resale 2 (24) Sales 2 (25) Sales Price 2 (27) Service 2 (33) Turnover of Sales and Rule 3 2. Incidence of levy of Tax Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax 3. Payment of Tax and Recovery Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 4. Set Off, Refund, etc. Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
<b>2</b>	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16
<b>3</b>	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Audit Section 22 and 61
<b>4</b>	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Penalty and Interest

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned in rules and notifications only

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Investment Banking**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction of Investment Banking	15
2	Concepts of Investment Banking	15
3	Risk and Return	15
4	Investment Banking Activities	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Introduction of Investment Banking</b>
	Investment its meaning and scope, types of asset classes, asset allocation, creating portfolio and process of portfolio management
<b>2</b>	<b>Concepts of Investment Banking</b>
	Investment banking concepts, Private placement methods, role of venture capital firms in raising funds, due diligence methods
<b>3</b>	<b>Risk and Return</b>
	Risk and return concepts, types of risk and its application, ASBA, IPO and FPO, SEBI disclosures and other regulators.
<b>4</b>	<b>Investment Banking Activities</b>
	Industry analysis, role of IPO in value unlocking, recent trends and developments, investments banking activities

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Cost Accounting- I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Introduction to Cost Accounting</b>
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
<b>2</b>	<b>Material Cost</b>
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
<b>3</b>	<b>Labour Cost</b>
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
<b>4</b>	<b>Overheads</b>
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

**Revised Syllabus of courses of B.Com. (Financial management)  
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**2. Ability Enhancement Course (AEC)**

**Entrepreneurial Development**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Concept, meaning and definition of entrepreneur and entrepreneurship	15
2	Entrepreneurial Project Development	15
3	Legal Considerations for different forms of organization	15
4	Entrepreneurship Development Programme and Risk Management	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules/Units
<b>1</b>	<b>Concept, meaning and definition of entrepreneur and entrepreneurship</b>
	<ul style="list-style-type: none"> <li>• Importance and significance of growth of entrepreneurial activity.</li> <li>• Concept of intrapreneur.</li> <li>• Characteristics and qualities of entrepreneurs</li> <li>• Classification and types of entrepreneurs.</li> <li>• Women entrepreneurs</li> <li>• Theories of entrepreneurship (McClelland, Max Weber and Joseph Schumpeter)</li> </ul>
<b>2</b>	<b>Entrepreneurial Project Development</b>
	<ul style="list-style-type: none"> <li>• Idea generation - sources and methods</li> <li>• Identification and classification of ideas.</li> <li>• Environmental Scanning and SWOT analysis</li> <li>• Preparation of project plan</li> <li>• Points to be considered</li> <li>• Components of an ideal business plan - market plan, financial plan, operational plan, &amp; HR plan.</li> <li>• Project formulation -project report significance and contents</li> <li>• Project appraisal - Aspects and methods : <ul style="list-style-type: none"> <li>(a) Economic oriented appraisal</li> <li>(b) Financial appraisal</li> <li>(c) Market oriented appraisal</li> </ul> </li> <li>Technological feasibility - Managerial Competency</li> </ul>
<b>3</b>	<b>Legal Considerations for different forms of organization</b>
	<p>Cultural and Environmental Issues in setting up of business enterprise with respect to : ( Sole trading firm, Limited Liabilites Partnership, Limited company, Public Company, Private Company, NGO)</p> <p>Quick Start Methods of Business: Franchising , Mergers and Takeover</p>
<b>4</b>	<b>Entrepreneurship Development Programme and Risk Management</b>
	<ul style="list-style-type: none"> <li>• SME, SHG with special reference to microfinance and woman entrepreneur</li> <li>• Definition of risk, types of risk, risk management strategies.</li> </ul>

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**3. Core Courses (CC)**

**Management Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	05
2	Analysis and Interpretation of Accounts	10
3	Financial Statement analysis: Ratio analysis	15
4	Cash Flow Management	15
5	Working Capital Management	15
<b>Total</b>		<b>60</b>



Sr. No.	Modules/Units
<b>1</b>	<b>Introduction to Management Accounting</b>
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
<b>2</b>	<b>Analysis and Interpretation of Accounts</b>
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)
<b>3</b>	<b>Financial Statement analysis: Ratio analysis</b>
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios Revenue Statement Ratios Combined Ratios
<b>4</b>	<b>Cash Flow Management</b>
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))
<b>5</b>	<b>Working Capital Management</b>
	A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**3. Core Courses (CC)**

**Business Law**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act 1872	25
2	Special Contract	10
3	The Sales of Goods Act-1930	10
4	The Negotiable Instruments (Amended) Act 2015	10
<b>Total</b>		<b>60</b>

No.	Modules/Units
<b>1</b>	<b>Indian Contract Act – 1872</b>
	<ul style="list-style-type: none"> <li>• Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>• Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li> <li>• Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>• Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)</li> <li>• Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>• Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract&amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>• Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> </ul>
<b>2</b>	<b>Special Contracts</b>
	<ul style="list-style-type: none"> <li>• Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>• Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>• Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.( Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent.</li> </ul>
<b>3</b>	<b>The Sale of Goods Act - 1930</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept , Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>
<b>4</b>	<b>The Negotiable Instruments (Ammended) Act 2015</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</li> <li>• Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester III  
with effect from the Academic Year 2016-2017**

**3. Core Courses (CC)**

**Business Regulatory Framework**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Laws Related to Industrial Relations and Industrial Disputes	15
2	Laws Related to Health, Safety and Welfare	15
3	Social Legislation	15
4	Laws Related To Compensation Management	15
	<b>Total</b>	<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Laws related to Industrial Relations &amp; Industrial Disputes</b>
	<ul style="list-style-type: none"> <li>• Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure</li> <li>• The Trade Union Act, 1926</li> </ul>
<b>2</b>	<b>Laws related to Health, Safety and Welfare</b>
	<ul style="list-style-type: none"> <li>• The Factory Act 1948: (Provisions related to Health, Safety and Welfare)</li> <li>• The Workmen’s Compensation Act, 1923 Provisions:</li> <li>• Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence</li> <li>• Definitions</li> <li>• Employers liability for compensation (S-3 to 13)</li> <li>• Rules as to Compensation (Sec 4 to Sec 9) (14 A &amp; 17)</li> </ul>
<b>3</b>	<b>Social Legislation</b>
	<ul style="list-style-type: none"> <li>• Employee State Insurance Act 1948: Definition and Employees Provident Fund</li> <li>• Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues</li> </ul>
<b>4</b>	<b>Laws related to Compensation Management</b>
	<ul style="list-style-type: none"> <li>• The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions</li> <li>• Payment of Bonus Act, 1965</li> <li>• The Payment Of Gratuity Act, 1972</li> </ul>

**Revised Syllabus  
of Courses of B.Com. (Financial Management)  
Programme  
at Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1,2 & 3	*Any three courses from the following list of the courses	<b>09</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
4	Information Technology in Management	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
5	Corporate Finance	<b>03</b>
6	Corporate Law	<b>03</b>
7	Office Management	
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Discipline Related Elective(DRE) Courses for Semester IV (Any Three)</i></b>	
1	Corporate Accounts –II
2	Direct Tax -II
3	Indirect Tax-II
4	Merchant Banking
5	Cost Accounting-II

**Revised Syllabus of courses of B.Com. (Financial management)  
Programme at Semester IV  
with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Corporate Accounts- II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules/Units
<b>1</b>	<b>Preparation of Final Accounts of Companies</b>
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)
<b>2</b>	<b>Redemption of Preference Shares</b>
	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balances in security premium account not to be utilised for premium payable on redemption of preference shares.
<b>3</b>	<b>Redemption of Debentures</b>
	Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes



**Revised Syllabus of courses of B.Com. (Financial management)**  
**Programme at Semester IV**  
**with effect from the Academic Year 2016-2017**

**1. Elective Courses (EC)**

**Direct Tax- II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	10
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	5
<b>Total</b>		<b>60</b>

Sr. No.	Modules/Units
1	<b>Clubbing of Income - Section 60 to 65</b>
2	<b>Set Off &amp; Carry Forward of Losses</b>
	Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains
3	<b>Computation of Tax liability of Individual &amp; HUF</b>
4	<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>
5	<b>Return of Income – Sec 139</b>
	Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)
6	<b>Tax Deduction at Source</b> <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> <b>Interest Payable U/S 234A, 234B, 234C</b>
	<b>Basic Aspects of Deduction of Taxes at Source</b> Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax <b>Interest Payable U/S 234A, 234B, 234C</b> Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax
7	<b>DTAA U/S 90 &amp; 91</b>

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

**Revised Syllabus of courses of B.Com. (Financial management)**  
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**1. Elective Courses (EC)**

**Indirect Tax- II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Goods and Services Tax	10
2	Registration and Levy of an Exemption from Tax	15
3	Meaning, Scope and Time of Supply	15
4	Valuation & Payment of GST	20
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Overview of Goods and Services Tax</b>
	Overview of GST Implementation of GST Liability of the Tax Payer GST Network and GST model GST Council
<b>2</b>	<b>Registration and Levy of an Exemption from Tax</b>
	Introduction Registration Procedure Important Points Special Persons Amendments / Cancellation Levy of GST – Introduction Composition Scheme Remission of Tax / Duty
<b>3</b>	<b>Meaning, Scope and Time of Supply</b>
	Taxable Supply Supply of Goods and Supply of Services Course or Furtherance of Business Special Transactions Time of Supply - Goods Time of Supply –Services Other Points
<b>4</b>	<b>Valuation &amp; Payment of GST</b>
	Transaction Value Valuation Rules Input Tax Credits Time of GST Payment How to make payment Challan Generation & CPIN TDS & TCS

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**1. Elective Courses (EC)**

**Merchant Banking**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Merchant Banking	15
2	Initial Public Offering (IPO)	15
3	Issue of DRs, ADRs and CPs	15
4	Issue of Bond and Debentures	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Introduction to Merchant Banking</b>
	Introduction to Merchant banking, Importance, need, functions, Merchant banking services - Project counselling, Loan syndication and Corporate counselling; Pre-issue merchant banking activities - Obtaining stock exchange approvals, action as per SEBI guide lines, Finalizing the appointments with - manager/advisers, Underwriters, Brokers, Bankers, Advertising agency, Drafting and approval of prospectus; Post-issue merchant banking activities – Issue subscription, Allotment of shares, Refunds, Periodical reports to SEBI.
<b>2</b>	<b>Initial Public Offering (IPO)</b>
	Initial Public Offering - Issuance Process, Role of registrar, SEBI guidelines for IPO eligibility, IPO grading, Draft Red Herring Prospectus (DRHP), Listing agreement, Pricing the issue, Book building process, Allotment; SEBI Guidelines in Drafting the Offer Document; Pre and Post launch activities in IPO, SEBI Guidelines on QIP, Rights and Bond Issues
<b>3</b>	<b>Issue of DRs, ADRs and CPs</b>
	Types and Process of Issuing of Depository Receipts (DRs) - American Depository Receipts (ADRs), Global Depository Receipts (GDRs), European Depository Receipts (EDRs), Indian Depository Receipts (IDRs), ADR structure and norms, Indian Depository Receipts (IDRs) and Guidelines; Procedure for issue of Commercial Paper – Credit Rating, Redemption process.
<b>4</b>	<b>Issue of Bond and Debentures</b>
	Procedure for Issue of Bond and Debentures, Foreign currency convertible bonds

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**1. Elective Courses (EC)**

**Cost Accounting- II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
	<b>Total</b>	<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
1	<b>Classification of Costs and Cost Sheet</b>
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre  Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose  Simple practical problems on preparation of cost sheet
2	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on reconciliation of cost and Financial accounts.
3	<b>Contract Costing</b>
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries.  Excluding Escalation clause  Note- Simple practical problems
4	<b>Process Costing</b>
	Process loss, Abnormal gains and losses, Joint products and by products.  Excluding Equivalent units, Inter-process profit  Note- Simple Practical problems Process Costing and joint and by products



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**2. Ability Enhancement Course (AEC)**

**Information Technology in Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business Process	15
2	Electronic Commerce	15
3	Concept of MIS Reports in Computer Environment	15
4	Computerized accounting system and Auditing	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Business Process</b>
	Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in Management
<b>2</b>	<b>Electronic Commerce</b>
	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce
<b>3</b>	<b>Concept of MIS Reports in Computer Environment</b>
	Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS Knowledge required for studying MIS MIS and Computer
<b>4</b>	<b>Computerized accounting system and Auditing</b>
	Role & Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what are the desired output i.e. financial reports and other reports. Introduction of accounting software Advantages, uses and various types of accounting software Accounting software TALLY – Accounting and reports Need and importance of IT in auditing Auditing in IT environment

***Revised Syllabus of courses of B.Com. (Financial management)  
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***3. Core Courses (CC)***

***Corporate Finance***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Corporate Finance- an overview	15
2	Planning the Corporate Financial Activities	15
3	Capital Structure	15
4	Sources and Methods of raising Corporate Finance	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules/Units
<b>1</b>	<b>Corporate Finance- an overview</b>
	Function of Finance in a business enterprise Emergence of corporate finance as an integral part of business finance Need for professional approach in managing corporate finance Role and functions of a Corporate Financial Manager Requirements of an efficient Corporate Financial Manager
<b>2</b>	<b>Planning the Corporate Financial Activities</b>
	Theories of Capitalisation Owned Capital and borrowed Capital- Cost of Capital Break even analysis
<b>3</b>	<b>Capital Structure</b>
	Meaning and Definition of Capital structure Factors affecting Capital structure- trading on equity Watered Capital, over capitalization and under capitalization NPV, IRR, DCF analysis and payback period
<b>4</b>	<b>Sources and Methods of raising Corporate Finance</b>
	Types and features of corporate securities currently available Management of new issues including pricing of securities Role of commercial banks and investment banks in financing the corporate sector Leasing a s method of corporate finance

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**3. Core Courses (CC)**

**Corporate Law**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Companies Act – 2013	15
2	Indian Partnership Act – 1932	15
3	Consumer Protection Act, 1986 & Competition Act 2002	15
4	Intellectual Property Rights	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules/Units
1	Indian Companies Act – 2013
	<ul style="list-style-type: none"> <li>• Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>• Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company,</li> <li>• Memorandum of Association (MOA) &amp; Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</li> <li>• Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul>
2	Indian Partnership Act – 1932
	<ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>• Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership</li> </ul>
3	Consumer Protection Act, 1986 & Competition Act 2002
	<ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,</li> </ul>
4	Intellectual Property Rights
	<ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>• IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>• IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>• IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul>

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**3. Core Courses (EC)**

**Office Management**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Office Accommodation and Environment	15
2	Office Automation	15
3	HRM for office Management	15
4	Planning and Scheduling Office Work	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules/Units</b>
<b>1</b>	<b>Office Accommodation and Environment</b>
	Office building : size, layout, safety and security measures Reception : Importance, shape and size, control Communication: Feature, classification, barriers. Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc.
<b>2</b>	<b>Office Automation</b>
	Uses and abuses of labour saving appliances. Kind of office machines (typewriter, duplicating computers and word processors), calculators, etc. Objectives and advantages of various machines. Use of machines, installing, handling, maintenance. Objectives and advantages of office manuals charts, preparation and play of manuals and charts. Kind of reports, report preparation, enquiries
<b>3</b>	<b>HRM for office Management</b>
	Recruitment, selection, training and development of office staff. Office supervision-Importance, span, duties and responsibilities of supervisory staff. Motivation- Financial and non-financial incentives to subordinates. Discipline : Importance and manner of office control, work control and work distribution
<b>4</b>	<b>Planning and Scheduling Office Work</b>
	Office routine, flow of work and office manual Control over stationery, forms and supplies Routine of handling mail Importance of correspondence in business and Govt. offices. Essentials of good business and official correspondence. Various forms of correspondence.



## Reference Books

### Corporate Accounts-I & II

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwickk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
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- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
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- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi
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- GST Act

### Investment Banking

- *Joshua Rosenbaum and Joshua Pearl, Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions, Wiley Publication; 2 edition (May 28, 2013)*
- *2. Matthew Krantz and Robert Johnson, Investment Banking for Dummies, 1 edition (February 10, 2014)*

- 3. Michel Fleuriot, *Investment Banking Explained: An Insider's Guide to the Industry*, McGraw-Hill Education; 1 edition (July 17, 2008)
- 4. Tom Lott, *Vault Career Guide to Investment Banking*, Vault Publication, 5th edition (February 2, 2005)
- 5. K. Thomas Liaw, *The Business of Investment Banking: A Comprehensive Overview*, Wiley Publication; 3 edition (November 1, 2011)

#### **Cost Accounting-I & II**

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- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
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- S.K. Mohanty "Fundamentals of Entrepreneurship" Prentice Hall of India
- E. Gordon and K. Natrajan "Entrepreneurship Development" Himalaya Publishing House.
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- Mukhtar Amhed Khan "Entrepreneurial development Programmes in India" Kanishka Pub. House, 1992.

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- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
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- Industrial Law, Mr. N.D. Kapoor, Sultan Chand1
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- Computers – Subramaniam N – Wheeler
- Introduction to Computers – Xavier C. – New Age
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- Internet for Business – Brummer, Lavrej – Cambridge
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- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden

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