

SCHOOL OF COMMERCE & MANAGEMENT

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER: IV

COURSE TITLE: FINANCIAL MANGEMENT

COURSE CODE : 01ABCMR17411

CREDITS : 04

Unit 1:

Financial Management: An Overview- Introduction-meaning and definition of Business Finance- Financial Management, Goals of Financial Management (Profit Maximization and Wealth Maximization), Aims of financial management. Modern approaches to Financial Management – (Investment Decision, Financing Decision and Dividend Policy Decisions), Interface of financial management with other functional areas. Organisation structure of finance Department-Role of finance manager- Functions of finance manager. Financial forecasting - Financial planning- Principles and Steps in Financial Planning-factor influencing the sound financial plan.

Unit 2:

Time Value of Money - Time value of money: Introduction – Meaning and Definition -Need, Process of compounding, Process of discounting. Future value of Single cash flow and annuity. Present value of a single cash flow and annuity-doubling period.

Unit 3:

Financing Decision - Capital structure: Introduction – Meaning of Capital Structure – Factors influencing Capital Structure. Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS. Trading on equity and its types (Leverages Simple Problems). Cost of Capital: Concept and measurement of cost of capital, measurement of specific costs, WACC

Unit 4:

Capital Budgeting & Dividend Decision, Capital budgeting: Introduction – Meaning and Definition – Features –Significance – Process of evaluating the project on the basis of Traditional Techniques and Modern Techniques. Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index (Simple Problems). Dividend Decision: Introduction –Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share.

Unit 5:

Working Capital Management Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management: The Cash Budget, Techniques of cash management. Receivables management: Objectives, Factors affecting policies for managing accounts receivable. Inventory Management: Objectives, Inventory Management techniques (Theory only).

SCHOOL OF COMMERCE & MANAGEMENT

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER: IV

COURSE TITLE: ADVANCED CORPORATE ACCOUNTING

COURSE CODE : 01ABCMR17412

CREDITS : 04

Unit 1:

Profit prior to Incorporation - Meaning – calculation of sales ratio – time ratio – weighted ratio. Treatment of capital and revenue expenditure. Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account

Unit 2:

Mergers and Acquisition of Companies. Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase. Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14). Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods). Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit 3:

Internal Reconstruction. Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries. Preparation of accounts relating to reconstruction. Preparation of Balance Sheet after Reconstruction. (Vertical Format). Problems on both journal entries and Balance sheet

Unit 4:

Liquidation of Companies. Meaning–Types of Liquidation, Liquidators duties. Order of Payment - Calculation of Liquidator's Remuneration, Preparation of Liquidators Final Statement of Account. Simple problems on statement of Liquidator showing the order of payment

Unit 5:

Recent developments in Accounting & Accounting Standards. Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Meaning and objectives in each case). Indian Accounting Standards- International Accounting Standards and its board. Meaning- objectives and need for accounting standards in India. Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards

SCHOOL OF COMMERCE & MANAGEMENT

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER: IV

COURSE TITLE: INTERNATIONAL FINANCIAL REPORTING STANDARDS

COURSE CODE :01ABCMR17413

CREDITS : 04

Unit I:

International Financial Reporting Standards. Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting. IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial. Reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB

Unit II:

Accounting for Assets and Liabilities Recognition criteria for Investment properties, Government grants, Borrowing costs, Construction. contracts, share based payments. Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - Simple problems

Unit III:

Presentation of Financial Statements, Outline for the preparation of financial statements, Statement of financial position
Comprehensive income statement. Statement of changes in equity (SOCE), IAS 18 Revenue, Elements of financial statements as per IFRS Non-current assets; current assets; equity; non-current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs. Profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element

Unit IV

Accounts of Groups. Concept of group – need for consolidated financial statements. Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement, Treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value Practical problems.

Unit V:

Disclosure Standards- Related party disclosure, Earnings per share, Interim financial reporting. Insurance contracts, Operating segments. (Theory Only).

SCHOOL OF COMMERCE AND MANAGEMENT

PROGRAMME: BBA WITH SPECIALIZATION IN BUSINESS ANALYTICS

SEMESTER: IV

COURSE TITLE: E - COMMERCE

COURSE CODE : 01ASECO17431

CREDITS : 04

Unit 1:

Introduction to E Commerce. A Brief History Definition of Electronic Commerce. E-Commerce technology and prospects, incentives for engaging in electronic commerce, organizing Themes, Needs of E-Commerce, advantages. Disadvantages, framework. Impact of E-commerce on business

Unit 2:

E-commerce business models and concepts E-commerce Business Models Major Business to Consumer (B2C) business models Major Business to Business (B2B) business models, Business models in emerging E- commerce areas. How the Internet and the web change business: strategy, structure and process. Network Infrastructure for E- Commerce

Unit 3:

Building an ecommerce web site, Security and payment Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws. Payment system, E-commerce payment system.

Unit:4

E-commerce Marketing concepts, Online retailing and services, Consumer online: The Internet Audience and Consumer Behavior, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing. The service sector: offline and online, Online financial services, Online Travel Services, Online career services