

B.Com VI

Semester

Syllabus

Subject Name	L	T	P	Credit
COM200 - Auditing	3	1	0	4

Objectives:

This subject is a study of the principles, practices and procedures of auditing. Demonstrate knowledge of the substantiation of balances and collection of audit evidence and preparation of audit work papers. Understand and demonstrate the ability to report the results of the audit.

Unit-1

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-2

Audit Procedure: Routine checking, vouching, verification of assets & liabilities

Unit -3

Auditors of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities.

Unit -4

Audit Report: Meaning, objectives, types of report, reporting under companies act.

Unit-5

Professional Ethics and Code of Conduct: Meaning, Objectives and provisions related to ethics & conduct of Chartered Accountant.

Outcomes:

- Demonstrate knowledge of the conceptual and legal framework of financial statement audits;
- Describe auditing standards and procedures;
- Identify the steps involved in a financial statement audit.

Text books:

1. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi

Reference books:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi



Subject Name	L	T	P	Credit
COM210 - Internship	0	0	12	12

1. At the end of fifth semester examination, every student of B.Com will undergo on-the-job practical training in any manufacturing, service or financial organization. The training will be of 45 days duration. The college/institute will facilitate this compulsory training for students.
2. During the training, the student is expected to learn about the organization and analyse and suggest solutions of a live problem. The objective is to equip the student with the knowledge of actual functioning of the organization and problems faced by them for exploring feasible solutions and suggestions.
3. During the course of training, the organization (where the student is undergoing training) will assign a problem/project to the student.
4. The student, after the completion of training will submit a report to the college/institute which will form part of third semester examination. However, the report must be submitted by the end of May during sixth semester so that it is evaluated well in time and final semester results are not delayed.
5. The report (based on training and the problem/project studied) prepared by the student will be known as summer training project report. The report should ordinarily be based on primary data. It should reflect in depth study of micro problem, ordinarily assigned by the organization where student undergoes training. Relevant tables and bibliography should support it.
6. The average size of report ordinarily will be of approx 30 typed pages in standard font size (12) and double spacing. One neatly typed and soft bound (paper back) copy of the report will be submitted to the college/institute. The report will be typed in A-4 size paper.
7. The report will be evaluated by two external examiners. It will carry total of 300 marks divided into written report of 200 marks, and presentation and viva of 100 marks. There will be no internal examiner. Only such person will evaluate the project report who has minimum three years of experience of teaching Management/Commerce classes in a college/University. Experience of teaching Management/Commerce classes as guest faculty shall not be counted.
8. It is mandatory that the student will make presentation in the presence of teachers and students. The student is expected to answer to the queries and questions raised in such a meeting.

Subject Name	L	T	P	Credit
COM221 - Economic Administration	2	1	0	3

Objectives:

- To create conceptual background about Indian Economy.
- To understand the problems of economy.
- To understand the concept of financial administration.

Unit-1

Economic Administration: Nature, Scope, Objectives, Limitations and Techniques of Economic Administration in India. Essential elements of good economic administration.

Economic Policies: Fiscal Policy, Monetary Policy, Industrial Policy, Industrial licensing, Import-export Policy.

Unit-2

Economic Planning: Pre-requisites of economic planning, Planning Organisation and Administration: Machinery for the Formulation, Implementation, Supervision, Co-ordination and Evaluation of five year plans in India (a detailed study of planning machinery in India)

Unit -3

Financial Administration in India: Scope and significance, Components of financial administration, Cannons of Financial Administration

Parliamentary control on finance: Constitutional provisions and methods of parliamentary control, Comptroller and auditor General of India.

Unit -4

Administration of Finance: Centre, State and local Finances, Administration of Financial Resources: Central and State Financial relations, The Constitutional provisions of Finance, Finance commissions and their recommendations.

Unit-5

Administration of tax revenue in India: Features and problems of good tax administration, tax evasion.

Administration of public debt: The External resources and problem

Administration of public sector: Accountability and managerial problems of public enterprise, financial control of public sector enterprise.

Outcomes:

- Students will understand the economic structure of Indian economy and learn about its various aspects related to policy making.
- Students will learn about the financial administration, revenue and expenditure structure of Indian economy.

Text books:

1. Prem Chand A : Control of Public Expenditure in India.
2. Mishra & Puri : Indian Economy

Reference books:

1. B.L. Mathur : Economic Policy and Administration
2. B.L. Fadia : Lok Prashashan (in Hindi)



3. P.N. Gautam : Vitta Prashasan (In Hindi)

Subject Name	L	T	P	Credit
COM222 - Microfinance	2	1	0	3

Objectives:

To provide a thorough knowledge of the concept of microfinance and how microfinance institutions work, including the operational aspects of an SHG / MFI. The course will be a mixture of theory and case studies. This course would go a long way in building up the financial literacy of the persons involved in microfinance and SME sector.

Unit-1

Overview of Microfinance: Indian Rural financial system, Introduction & need to Microfinance, Products, Microfinance models, Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices

Unit-2

Catalyst Role of NGOs Educating and formation of SHGs, Linkages with Banks & Markets, Liaisoning with Govt. Dept. Capacity building of SHGs members about value additions, record keeping etc.

Unit -3

Pricing of Microfinance Products Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance -Client impact studies measuring impact of Microfinance and Micro enterprises.

Unit -4

Commercial Microfinance MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer Investing in Microfinance Sources of capital, profit vs. non-profit investing-Accessing Capital Markets for funds.

Unit-5

Strategic Issues in Microfinance: Sustainability, Going to Scale and Managing the "Last 100 Meters", Opening New Markets, Gender, Finance Plus, Housing Finance Microinsurance: products, eligibility, insurance premium and claim administration systems, regulatory guidelines, relevant cases.

Outcomes:

- Students' understanding of the role of microfinance institutions (MFIs) and banks in providing financial services to poor and low-income customers in India will be enhanced.
- Students learn how the microfinance industry evolved and how it works.
- They can develop an understanding of the skills and techniques used by microfinance analysts, managers, and investors.
- Students can also explore the role of governments and central banks vis-à-vis the microfinance industry, and what are current challenges facing microfinance

Text books:

1. Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
2. Joanna Ledgerwood, "Microfinance Handbook" : an institutional and financial perspective, The World Bank, Washington, D.C.

Reference books:

1. Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
2. C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
3. Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008

Subject Name	L	T	P	Credit
MGT500 - Business Ethics and Corporate Social Responsibility	2	1	0	3

Objectives:

This subject is designed to develop in the students an understanding of the concept of Business Ethics and its application in business decision making with emphasize on CSR and sustainable business practices in the age of Globalization

Unit-1

Business Ethics: Meaning, necessity of ethics, Importance, scope, Objective, Factors
Influence business ethics

Unit-2

Theories of B. E. (Normative Theory) Traditional, Teleological theory, Deontological Theory

Unit -3

Ethics of Finance, IPR, HRM and Marketing.

Unit -4

Social Responsibility and Managerial Ethics, Legislation and CSR, Environment Pollution, Corporate Labour.

Unit-5

Contribution of NGO to CSR.

Outcomes:

- Examine moral values and compare the major normative ethical approaches to business
- Recognize ethical issues in business, evaluate approaches and options, and apply to business decisions
- Apply reasoning and logic for arguing ethical standards in domestic and international settings
- Explain the common tenets of ethics programs in business and other entities, e.g., non-profit and governmental.
- Collaborate with team members to develop an ethical topic and present findings
- Discuss the role of corporate social responsibility (CSR) in international business practice.

Text books:

1. Dr. P. K. Ghosh: Business Ethics, Vrinda Publication, Pvt. Ltd, (Test & Cares).
2. V. Fernando A. C.: Business Ethics- in Indian perception Pearson, Delhi.

Reference books:

1. Badi N. V.: Corporate Governance, Vrinda Publication, Pvt. Ltd.
2. Balchandran V and Chandra Sekaran: Corporate Governance, Ethics by CSR, PHI Learning Pvt. Ltd., Delhi.