

SEMESTER – VI

AUDITING

1. Course Description

Programme: B.Com (A&F, IB, CAP, H)

Course Code: U24/COM/DSE/603

Course Type: DSE

No. of Credits: 5

Max. Hours:75

Hours per Week:5

Max Marks: 100

2. Course Objectives

- To develop an understanding of auditing concepts and audit plan
- To learn the practical aspects of audit procedures and practices.

3. Course Outcomes

On successful completion of the course the student will be able

CO 1: To discuss need and importance of auditing.

CO 2: To summarize the process of audit planning and the considerations at the commencement of the audit.

CO3: To explain the need and importance of vouching and the method of verification of various assets and liabilities.

CO 4: To examine the internal control system and its importance in an organization.

CO 5: To recall the legal position of an auditor and the various liabilities arising thereof.

4. Course Content

MODULE I-INTRODUCTION TO AUDITING

(15 Hrs)

Auditing concepts- Origin- Definition, Nature, Advantages & limitations, Objectives Differences between Auditing, Accounting, and Investigation. Concept of True and Fair view, Relationship with other disciplines .Qualities of an Auditor, Elements of Audit, Basic principles governing an Audit.

MODULE II- AUDIT PLANNING

(15 Hrs)

Audit Planning - Audit Programme, Audit working papers, audit notebook, audit memorandum, Procedural review in the new audit. Audit files – Considerations at the commencement of new Audit. Audit Risk-Assessment of Audit Risk- Risk Assessment procedures.

MODULE III-VOUCHING & VERIFICATION

(15 Hrs)

Vouching – Meaning, Importance, Types of Vouchers, Role of Auditor in Vouching, Payments, receipts, Sales, Purchases, Personal & Impersonal ledgers.

Verification & Valuation of Assets & liabilities: Meaning, problems in the valuation of assets (including the inflationary period), Mode of valuation, Auditors' position regarding Valuation of Assets, Verification of confirmation – Ensuring ownership over the stocks- Stock Valuation – other Fixed Assets – Liabilities- Share Capital, Creditors, B/P, Contingent Liabilities.

MODULE IV- INTERNAL CONTROL

(15 Hrs)

Internal control system-Meaning- Importance and objectives. Accounting & Administrative Controls, Internal check- Features, Advantages & limitations. Concept of materiality, Sampling in Auditing- Test checking & Techniques of test checking. Audit Report-Elements and Types of Audit Report.

MODULE V-RIGHTS, DUTIES& LIABILITIES OF AUDITORS

(15 Hrs)

Rights and Duties of a company auditor-Liabilities of Auditor: Legal position of an auditor, liabilities of an auditor, appointed by private concern under companies act, liability for negligence, liability under the statute, under the law of agency, civil liability, criminal liability under IPC.Liability of an auditor to third parties, the liability of honorary and joint auditor, liability of an auditor of branch audit.

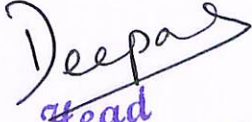
5. References

1. B.N. Tandon S - Practical Auditing, Sudharsanam Chand & Co. Delhi
2. Jagadish Prakash- Principles, Practices & Problems –Kalyani Publishers
3. Gupta & Arora- Fundamentals of Auditing Tata McGraw-Hill Publications
4. Lawrence Robert Dicksee Auditing: A Practical Manual For Auditors-Ayer Publishers
5. George Edward Bennett -Auditing: An Introduction To Practice Macmillan Company
6. IPCC – Study Material from The Institute Of Chartered Accountants Of India (Icai).

6. Syllabus Focus

a)Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National	This course applies all rules as prescribed in the Indian Companies Act. As and when there are amendments ,the same is applied.


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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules-II,III,IV	Group presentation of various cases related to either of the modules which leads them to analyze and understand the auditing process.

7. Pedagogy

S. No	Student Centric Methods Adopted	Type/Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Role Play	Participative Learning
3.	Group Discussion	Participative Learning

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination:

COs	Continuous Internal Assessments - CIA (40%)	End semester Examination- (60%)
CO1	CIA-1	Written examination
CO2	CIA-1	
CO3	CIA-2 Presentation	
CO4	CIA-2 Concept testing	
CO5		

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b) Model Question Paper- End Semester Exam**AUDITING**

Course Code: U24/COM/DSE/603

Max Marks: 60

Credits: 5

Time: 2Hr

Answer the following**5 x 10 = 50 M**

1. Explain the advantages and limitations of Auditing.
(Or)
2. Explain the differences clearly between Auditing and investigation.
3. What is an Audit program? What are its advantages and disadvantages?
(Or)
4. What is i) Audit notebook ii) Auditor's lien on working papers.
5. Explain the Importance of Vouching. How is vouching done for Payments?
(Or)
6. Compare vouching, verification, and valuation.
7. Distinguish between Internal check and Internal Control
(Or)
8. What is internal control and its elements.
9. Give any two example of civil and criminal liability of an auditor.
(Or)
10. What do you understand by i) liability of an auditor to third parties ii) liability of the auditor in case of branch audit.

II. Answer any five of the following:**5 × 2 = 10 M**

11. Explain Auditing.
- 12) What is an audit notebook?
- 13) Explain Vouching
- 14) What is meant by an internal control system?
- 15) What is civil liability?
- 16) Explain true and fair view
- 17) What is Audit Programme?

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SEMESTER VI**BUSINESS ANALYTICS****1. Course Description**

Programme: B.Com (A&F,IB,H,CAP,IPP)
 Course Code: U24/COM/DSE/605
 Course Type: DSE
 No. Of Credits: 5

Max Marks: 100
 Max Hours:75
 Hours per week: 5 hrs

2. Course Objective

- To Enable students to learn how data analysts describe, predict, and inform business decisions
- To apply data analytics in the specific areas of marketing, finance and operation.

3. Course Outcomes

On successful completion of the course the students will be able to:

- CO1: Describe the concepts of business analytics
 CO2: Application of descriptive statistics using Excel.
 CO3: Analyze data sets using graphical representation.
 CO4: Evaluate various types of data using Regression methods.
 CO5: Comprehend the Time series analysis and role of AI in analytics .

4. Course Content**MODULE I - INTRODUCTION**

(15 Hrs)

Business Analytics Defined - Categorization of Analytical Methods and Models -Descriptive Analytics , Predictive Analytics, Prescriptive Analytics - Business Analytics in Practice Financial Analytics, Human Resource (HR) Analytics, Marketing Analytics , Health Care Analytics, Supply Chain Analytics, Analytics for Government and Non-profit Organisation, Sports Analytics , Web Analytics Ethical and legal considerations in business Analytics.

MODULE II - DESCRIPTIVE ANALYTICS

(15 Hrs)

Descriptive Statistics -Overview of Using Data: Definitions and Goals - Types of Data

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Creating Distributions from Data- Data cleansing - Frequency Distributions for Categorical Data, Relative Frequency and Percent Frequency Distributions, Frequency Distributions for Quantitative Data, Histograms, Cumulative Distributions - Measures of Location -Measures of Variability - Analysing Distributions, Percentiles, Quartiles, z-scores, Empirical Rule, Identifying Outliers, Box Plots - Measures of Association Between Two Variables - Scatter Charts, Covariance, Correlation Coefficient **using** Excel

MODULE III - DATA VISUALIZATION

(15 Hrs)

Data Visualization -Tables, Table Design Principles, Cross tabulation, Pivot Tables in Excel, Charts, Scatter Charts, Line Charts, Bar Charts and Column Charts, Bubble Charts, Heat Maps, Additional Charts for Multiple Variables, Advanced Charts - Geographic Information Systems Charts- Infographics-using Excel

Advanced Data Visualization Advanced Charts -Data Dashboards

Principles of Effective Data Dashboards, Applications of Data Dashboards (THEORY). using Excel

MODULE IV -PRESCRIPTIVE ANALYTICS

(15 Hrs)

Linear Regression - Least Squares Method - Least Squares Estimates of the Regression Parameters, Using Excel's Chart Tools to Compute the Estimated Regression Equation, Compute the Coefficient of Determination,

Quadratic Regression Models, Piece wise Linear Regression Models,

Forecast Accuracy - Moving Averages and Exponential Smoothing (practical)

MODULE V – PREDICTIVE ANALYTICS

(15 Hrs)

Interaction Between Independent Variables, Model Fitting, Variable Selection Procedures, Over fitting, Time Series Analysis and Forecasting -Time Series Patterns, Horizontal Pattern, Trend Pattern, Seasonal Pattern , Trend and Seasonal Pattern , Cyclical Pattern , Identifying Time Series Patterns (theory)

Role of artificial intelligence in business, machine intelligence, competitive intelligence, text mining, Web Analytics (Web content mining, web usage mining, web structure mining)

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5. References

1. Camm, Cochran , et al, Essentials of Business Analytics, Cengage Learning
2. Anasse Bari, Mohamed Chaouchi, Tommy Jung, predictive analytics for dummies, Wiley
3. Randy Bartlett, A practitioners Guide to Business Analytics, Mc graw Hill

Online resources are also applicable

Practical – Module 2 - Frequency Distributions for Categorical Data ,

Measures of Location

Measures of Variability

Identifying Outliers

Measures of Association Between Two Variables

Module 3- Data Visualization

Tables, Table Design Principles

Cross tabulation

Pivot Tables in Excel

Charts

Module 4 - Linear Regression

Least Squares Method

Chart Tools to Compute the Estimated Regression Equation ,

Compute the Coefficient of Determination.

Module 5- Quadratic Regression Models, Piece wise Linear Regression Models,

Forecast Accuracy - Moving Averages and Exponential Smoothing

6.Syllabus Focus

a)Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
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Global Development	The current subject is pertinent at the global level as it is in tune with the contemporary trend in analytics which is pervading every area of business and business allied areas.
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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module 3 ,4, 5	Data visualisation, regression and time series practically done in the lab
Employability	Module 3 ,4, 5	Data visualisation, regression and time series practically done in the lab

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Research projects	Problem solving in lab
2.	Presentation	Interpretation of data

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8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1		Written Exam
CO2	CIA 1 Practical testing	
CO3	CIA 1 Practical testing	
CO4	CIA 2 - Practical Assignment	
CO5	CIA 2- Conceptual testing	

b) Model Question Paper- End Semester Exam

BUSINESS ANALYTICS

Course Code: U24/COM/DSE/605

Credits : 5

Max Marks: 60

Time : 2 Hours

SECTION A

I. Answer the following :

5 x 10 = 50 M

1. Describe ethical and legal considerations in business analytics ?

OR

2. What are the various business analytics in practice ?

3. How would you make use of the various types and goals of data ?

OR

4. How would you apply measures of location and measure of variability?

5. Analyse Different types of chart?

OR

6. Distinguish between stacked chart and cluster chart ?

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7. Determine the role of artificial intelligence in business?

OR

8. Compare linear regression and quadratic linear regression ?

9. Explain Web content mining, web usage mining, web structure mining ?

OR

10. Classify the different time series pattern

SECTION B

II ANSWER ANY 5 OF THE FOLLOWING

5 x 2 = 10 M

11. Describe business analytics

12. Identify the difference between covariance and correlation coefficient ?

13. Compare between scatter chart with line chart ?

14. Determine the differences between moving average and exponential smoothing ?

15. Determine the usage of Artificial intelligence ?

16. Explain seasonal pattern and cyclical pattern ?

17. What is Human Resource Analytics ?

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO1	2	10	2	2
2	15	CO2	2	10	1	2
3	15	CO3	2	10	1	2
4	15	CO4	2	10	1	2
5	15	CO5	2	10	2	2

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SEMESTER - VI**CORPORATE GOVERNANCE AND BUSINESS ETHICS****1. Course Description**

Programme: B.COM (A&F, IB, H, CAP, IPP)

Course Code: U24/COM/DSE/606

Course Type: DSE

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

2. Course Objectives

- To recall conceptual knowledge of Corporate Governance concepts
- To discuss the CSR framework
- To discuss ethical issues in functional areas of business management

3. Course Outcomes

After the successful completion of the course, the student will be able to:

CO1: Recall the basic concepts of Corporate Governance

CO2: Outline the Board Committees and Corporate Governance Models

CO3: Explain the CSR concepts and models of CSR

CO4: Examine the significance of Business Ethics

CO5: Assess ethical issues in marketing, human resources, information technology and environmental sustainability in business

4. Course Content**MODULE I : CORPORATE GOVERNANCE**

(15 Hrs)

Evolution & Significance: Corporate Governance: Meaning – Definition – Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance – Benefits and Limitations of Corporate Governance – Structure – Theories – Case Analysis

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MODULE II : BOARD COMMITTEES AND MODELS (15 Hrs)

Overview of CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes – Oxley Act, 2002, Kumara Mangalam Birla Committee, Narayan Murthy Committee, CII Task Force Committee, Kotak Committee – CG Models: Anglo American, German, Japanese and Indian Model – Board Committees: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee, CSR & Sustainability Committee

MODULE III : CORPORATE SOCIAL RESPONSIBILITY (15 Hrs)

Corporate Social Responsibility – Meaning – Types of CSR – Role of CSR towards Society: Employees, Government, Stakeholders and Consumers – CSR Principles and Strategies – Models: Classical model, Friedman model, Ackerman model, Corporate Citizenship model, Stockholders and Stakeholders model – Best Practices of CSR – Case Analysis

MODULE IV: INTRODUCTION TO BUSINESS ETHICS (15 Hrs)

Ethics- Meaning-definition-Origin of ethics-The nature of ethics- purpose of ethics-Ethics and moral-classification of Ethics - Objectives of Ethics –Business ethics-Relationship between business and ethics-Need for business Ethics – Arguments for and against business Ethics-concept of business excellence.

MODULE V : ETHICS IN FUNCTIONAL AREAS OF BUSINESS MANAGEMENT (15 Hrs)

Meaning of marketing ethics – ethical issues in marketing: issues related to marketing strategy, product and competition - Exploitative nature of advertising - Serious problems in contemporary advertising; HR related ethical issues: Discrimination, privacy, safety and health, performance appraisal; Ethical issues in Information Technology – Personal Information Governance; Environmental Sustainability issues in business – improving corporate environmental performance – Case Analysis

5. References:

1. Prof. K. Viyyanna Rao, Dr. G. Nagaraju I. K .- Business Ethics and Corporate Governance, (2017) - International Publishing House Pvt. Ltd
2. Bholanath Dutta and S.K. Podder-Corporate Governance,(2014), - Vision Book house,
3. R.V.Badi N.V. Badi -Business Ethics,(2005)2ND Edition-Vrinda Publication pvt Ltd
4. C.S.V. Murthy - Business Ethics and Corporate Governance, Reprint 2013 – Himalaya Publication
5. H.R. Machiraju -,Corporate Governance,(2004), -Himalaya Publication House
6. C.S.V. Murthy - Business Ethics -Text & Cases 2010,- Himalaya Publication
7. Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S. - Business Ethics –Takur Publishers,2015, Bangalore

8. Dayanand Achrekar, Corporate Governance (with Case Studies), Surendra Publications, New Delhi
9. Robert A G Monks- Corporate Governance -Wiley India Pvt. Ltd
10. Daniel Albuquerque - Business Ethics: Principles and Practices,-Oxford Higher Education
11. R.K. Sharma, Puneet Goel & Pooja Bhagwan.- Business Ethics and Corporate Governance – Kalyani Publishers.
12. Business Ethics: An Indian Perspective - A. C. Fernando – Pearsons India Limited.

6. Syllabus Focus

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	Corporate Governance and Business Ethics facilitate successful and ethical functioning of corporations across the globe.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Module I, III, IV	Knowledge sharing through business case discussions and group presentations on the topics related to governance, CSR and ethics

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7. Pedagogy

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Problem solving	Case Studies
2.	Participative Learning	Group Presentations

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Group Presentations	
CO4		
CO5	CIA-2 Group Discussions	

b) Model Question Paper – End Semester Exam**CORPORATE GOVERNANCE AND BUSINESS ETHICS**

Course Code: U24/COM/DSE/606

No. of credits: 5

Max. Marks: 60

Time: 2 Hrs

SECTION - A**I. Answer the following questions**

5 x 10 = 50 M

1. Define Corporate Governance and discuss its nature and scope.

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OR

2. How would you describe the theories of Corporate Governance?
3. How would you explain any four Board Committees?

OR

4. Describe the major components of Anglo-American model and Japanese Model of Corporate Governance?
5. How can you explain what is meant by CSR? Outline the role of CSR towards society.

OR

6. How would you describe any two models of CSR?
7. How would you justify the purpose and need for business ethics

OR

8. What is the relationship between business and ethics? List out suitable examples.
9. How would you appraise the environmental sustainability issues posed by the businesses?

OR

10. What is your opinion on ethical issues in marketing?

Section - B**II. Answer any five of the following****5 x 2 = 10 M**

11. Define Corporate Governance
12. Describe Indian Model of Corporate Governance
13. Describe principles of CSR
14. Analyse the concept of Business Excellence
15. Evaluate the ethical issues in Information Technology
16. Explain the problems in contemporary advertising
17. Examine the arguments against business ethics

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SEMESTER – VI

INDIAN ACCOUNTING STANDARDS

1. Course Description

Programme: B.Com(A&F,IB,H,CAP,IPP)
Course Code: U24/COM/DSE/604
Course Type: DSE
No. of credits: 5

Max. Hours:75
Hours per week:5
Max. Marks:100

2. Course Objectives:

Accounting standards are required to bring uniformity in accounting methods by proposing standard treatments to the accounting issue.

3. Course Outcomes

After the successful completion of the course, the student will be able:

CO1: To discuss the existing accounting theory practices to obtain a better understanding of them.

CO2: To apply the changes in financial position, performance of entities which is very important for the purpose of economic decision making.

CO3: To illustrate the transparency, reliability, consistency and comparability of financial statements.

CO4: To predict the reliability and comparability that a reporting entity provides regarding acquisition and consolidations.

CO5: To compare and understand the differences in the Financial reporting across the globe

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4. Course Content

- MODULE I: INTRODUCTION** (15 Hrs)
 Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – - Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India- IFRS Concept (Theory only)
- MODULE II: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE** (15 Hrs)
 Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting (Theory only)
- MODULE III: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS** (15 Hrs)
 Ind AS-2: Inventories -- Ind AS-11: Construction contracts - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-17: Leases - Ind AS-115 Revenue from contracts with customers. – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets. (Theory only)
- MODULE IV: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS** (15 Hrs)
 Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements – Ind AS-111: Joint Arrangements – Ind AS112: Disclosure of interest in other entities (Theory only)
- MODULE V: FINANCIAL REPORTING** (15 Hrs)
 Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (Theory only)

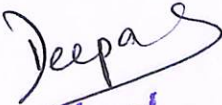
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5. References:

1. Rawat D.S. —Ind ASs Converged IFRS|| Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Rawat D.S, Taxmann Accounting Standards: Allied Services Private Limited
4. Francis Cherunilam , Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited
5. Francis Cherunilam Accounting Theory:
Porwal L.S, TataMcGraw-Hill Publishing Company
6. Jain S.P. & Narang , K.L, Kalyani , Accounting Theory & Management Accounting

6. Syllabus Focus**A) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Regional/ National/ Global Development needs	Relevance
Global	By understanding the concept, theory and various accounting standards students develop a critical mindset that enhances their decision-making abilities in accounting field. Moreover, this knowledge prepares students to bring uniformity in accounting methods by proposing accounting treatments to a accounting issue.


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B) Components on Skill Development/ Entrepreneurship Development/ Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I – V	By doing mini projects and case studies on the companies adopting accounting standards and the application used by them combining with networking students can position themselves as attractive candidates for employment in industries.

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination- (60%)
CO1	CIA-1	Written Examination
CO2	CIA-1	
CO3	CIA-2 Presentation	
CO4	CIA-2 Quiz	
CO5		

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b) Question Paper Pattern

**INDIAN ACCOUNTING STANDARDS
MODEL QUESTION PAPER**

Course Code: U24/COM/DSE/604
Credits: 5

Max Marks: 60
Time: 2 Hrs

SECTION – A

I. Answer the following

(5 x 10 = 50 M)

1. How can you explain what is meant by Accounting Principle and Accounting Concepts?

OR

2. How would you summarize evolution of Accounting Standards in India..

3. What facts would you select to explain scope and essential aspects of Ind As-1

OR

4. How can you make use of the facts in disclosures relating to changes in accounting policies and accounting estimate as per Ind-AS-8

5. What facts would you chose to explain the procedure of valuation of inventory as per Ind AS-2.

OR

6. What approach would you use to discuss about revenue from contracts with customers as per Ind-AS:115

7. What facts would you chose to explain the objective and scope of Ind AS-110

OR

8. What would be the result of equity method and significant influence according to Ind AS-28.

9. What are the objectives and qualities of financial reporting

OR

10. What are the recent trends in Corporate Reporting in India

SECTION – B

II. Answer the Following:

11. What are various classification of Accounting Theory?

12. What is cash flows from operating activities.

13. What is Inventories according to AS-2.

(5x2=10 M)
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14. What does Ind AS – 110 deal with?
15. What is a true blood report?
16. What is net realizable value?
17. What is the classification of leases according to Ind AS-17?

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

d) Paper setting guidelines as per Blooms Taxonomy

SECTION A - INTERNAL CHOICE				5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	How	CO 1	II (Understand)
2	Module 1	How	CO 1	II (Understand)
3	Module 2	What	CO 2	III (Applying)
4	Module 2	How	CO 2	III (Applying)
5	Module 3	What	CO 3	III (Applying)
6	Module 3	What	CO 3	III (Applying)
7	Module 4	What	CO 4	III (Applying)
8	Module 4	What	CO 4	III (Applying)

SEMESTER-VI**INTERNATIONAL FINANCIAL MANAGEMENT****1. Course Description**

Programme: B.COM (A&F, IB, H, CAP, IPP)

Course Code: U24/COM/DSE/602

Type of Course: DSE

No. of Credits: 5

Max. Hours: 75

Hours Per Week: 5

Max. Marks: 100

2. Course Objectives

- The course explores the complexities of corporate financial management in an international setting, where companies are subject to various risks including exchange rate and aims to enable Student trace the evolution of exchange rate system in the international Financial markets.
- The course emphasizes on the drawing of balance of payments account in a country.
- The course emphasizes the practical implications of finance theory and its application in the international financial market.

3. Course Outcomes

On successful completion of the course the student will be able to:

CO1: Recognize the difference in the operations in the International and Domestic Financial Markets.

CO2: Explain the various ways the exchange rate evolved over the years in the International markets.

CO3: Analyze and prepare the Balance of Payments account for a country.

CO4: Explain the functioning of Foreign Exchange Market.

CO5: Determine the exchange rates in spot and forward markets and recognize the operations in the currency market.

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4. Course Content

MODULE I: INTRODUCTION (15 Hrs)

International Financial Management- Importance, nature, scope, emerging challenges in International Financial Management- recent changes in global financial markets-Role of International Financial Manager in Multinational Corporations-International Financial Management and Domestic Financial Management-Relationship between IFM and other management areas- International Financial environment (theory)

MODULE II: INTERNATIONAL MONETARY SYSTEM (15 Hrs)

Introduction- Exchange Rate regimes – overview of Specie Commodity Standard, Gold Standard and Bretton Woods System of Exchange Rates –Exchange Rate Regime since 1973-International Monetary Fund (IMF)- Role- Special Drawing Rights (SDR)- International Liquidity. IMF Solution for Financial Crisis (theory)

MODULE III: INTERNATIONAL FLOW OF FUNDS (15 Hrs)

Balance of Payments- structure of balance of payments-preparation of balance of trade and balance of payments (simple problems) -Equilibrium and disequilibrium of balance of payments- approaches to adjustment of disequilibrium of balance of payment-Capital Account Convertibility. Meaning of ADR and GDR.

MODULE IV: FOREIGN EXCHANGE MARKET (15 Hrs)

Meaning-Features of Foreign Exchange Market- Major Participants- Spot Market-Features-Currency Arbitrage in Spot Market-Speculation in Spot Market- Forward Market features Arbitrage in Forward Market- Forward Market Hedging- Speculation in Forward Market- Swapping Forward Contracts (Simple Problems)

MODULE V: EXCHANGE RATE MECHANISM (15 Hrs)

Exchange Rate quotations- Nominal, Real Effective Rates- Determination of Exchange rate in the Spot Market- Factors – Exchange Rate Determination in Forward Market (Simple Problems) Modern Theory-Theories of Exchange rate behavior – Balance of Payments approach -Monetary Approach-Portfolio Balance approach.

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5. References

1. Vyuptakesh Sharan - International Financial Management - PHC
2. P.G.Apte - International Financial Management - Tata McGraw Hill - New Delhi
3. Jeff Madura - International Financial Management - Cengage Learning
4. Eun & Resnic - International Financial Management - Mac Graw Hill
5. Alan C Shapiro - Multinational Financial Management - John Wiley and Sons Ltd
6. Thummuluri Siddiah - International Financial Management - Pearson India

6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global Development needs	The subject International Financial Management addresses the concepts relating to carrying out financial activities across National boundaries by giving exposure to the Monetary Systems, Balance of Payments, Foreign exchange market, exchange rate determination and so on.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Module I-V	By doing case studies, project and presentation students can position themselves as potential and capable candidates for employment in industries.

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7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Presentation & Assignment	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	Written Exam
CO2	CIA-2 Assignment	
CO3	CIA-1	
CO4		
CO5	CIA-2 Conceptual Testing	

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b) Model Question Paper - End Semester Exam

INTERNATIONAL FINANCIAL MANAGEMENT
MODEL QUESTION PAPER

Course Code: U24/COM/DSE/602

Max Marks: 60

Credits: 5

Time : 2 Hrs

SECTION – A

I. Answer the following.

5 x 10 = 50 M

1. List out some of the complexities of international financial management compared to domestic financial management.

(OR)

2. Describe the nature and scope of international financial management.

3. “Gold standard provided price stability besides authenticity in exchange rate and BoP adjustment.” Explain.

(OR)

4. What is SDR? Explain how their creation and allocation has been able to improve international liquidity.

5. What is the disequilibrium of Balance of Payments? Examine the Elasticity approach to adjust disequilibrium of BoP.

(OR)

6. Examine the following information carefully and calculate the overall Balance of Payment account showing the different components and their totals.

Item	Debit (US\$ million)	Credit (US\$ million)
Trade in goods	55,383	38,285
Services such as travel, transport & others	11865	15720
Statistical Discrepancy	-	323
Unilateral transfers	34	12,672
Foreign investment	7,123	12,240
External Assistance	2,183	3,074
External Commercial Borrowings	2,874	3,207
Investment income	5,490	1,931
Banking Capital	8,532	11,259
Rupee debt service	711	-
Other capital transactions	2,510	4,018

7. How is hedging done in the forward market? Explain with examples.

(OR)

8. A. If the exchange rate is US\$2.0000-2.0100/£ in New York and US\$ 1.9800-1.9810/£ in London, explain how arbitrageurs can gain.

B. An Indian exporter expects appreciation of USD while importing goods for US\$ 1,000. So, he goes for buying \$1000 one-month forward coinciding the time of payment for the import. The spot rate and forward rate are respectively INR74.1475 and INR 74.1585 per USD. Surprisingly the future spot rate on maturity is INR 74.1535. Will the forward deal be beneficial? Explain your answer.

9. Compare the different theories of exchange rate determination.

(OR)

10. A. Consider the following Bid and Ask prices for USD/INR: 73.6800-73.6900.

Determine the bid and ask prices for rupee and what is the bid/ask spread.

B. Determine the three-month forward rate, if the spot rate is INR 73.50/USD and interest rate in India and the USA is 9% and 3% respectively.

SECTION – B

II. Answer any five of the following.

5 × 2 = 10 M

11. Define International Financial Management
12. Explain about sterilized intervention.
13. List out the components of the balance of payment?
14. Explain about a forward contract.
15. Compare the foreign exchange quote- Bid and Ask rates.
16. What do you mean by SDR?
17. Explain the features of Foreign Exchange Market.

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SEMESTER - VI

LEADERSHIP & MANAGEMENT SKILLS

1. Course Description

Programme: B. Com (A & F, IB, H, CAP, IPP)
Course Code: U24/COM/SEC/601
Course Type: SEC
No. of credits: 2

Max. Hours: 30
Hours per week: 2
Max. Marks:

2. Course Objectives

- To help students to develop essential skills to influence and motivate others, inculcate emotional and social intelligence and integrative thinking for effective leadership
- To nurture a creative and entrepreneurial mindset & students understand the personal values and apply ethical principles in professional and social contexts.

3. Course Outcomes

On completion of the course the student will be able to:

CO 1: Examine various leadership models and understand/assess their skills, strengths and abilities that affect their own leadership style and create a leadership vision; Learn and demonstrate a set of practical skills such as time management, self management, handling conflicts, team leadership, etc.

CO 2: Understand the basics of entrepreneurship; apply the design thinking approach for leadership; appreciate the importance of ethics and moral values for making of a balanced personality.

4. Course Content

15 Hours

Module 1- Leadership Skills

- a. Understanding Leadership and its Importance - What is leadership? - Why Leadership required? - Whom do you consider as an ideal leader?
- b. Traits and Models of Leadership - Are leaders born or made? - Key characteristics of an effective leader - Leadership styles - Perspectives of different leaders
- c. Basic Leadership Skills - Motivation - Team work - Negotiation - Networking
- d. Self Management Skills - Understanding self concept - Developing self-awareness - Self-examination - Self-regulation

15 Hours

Module 2 – Innovation & Creativity for Management

- a. Basics of Entrepreneurship - Meaning of entrepreneurship - Classification and types of entrepreneurship - Traits and competencies of entrepreneur - Creating Business Plan - Problem identification and idea generation - Idea validation - Pitch making
- b. Innovative Leadership and Design Thinking - Innovative Leadership - Concept of emotional and social intelligence - Synthesis of human and artificial intelligence - Design Thinking - key elements of design thinking: Discovery, Interpretation, Ideation, Experimentation, Evolution.
- c. Ethics and Conduct - Importance of ethics - Ethical decision making - Personal and professional moral codes of conduct - Creating a harmonious life

5. References

1. Fries, K. (2019), 8 Essential Qualities That Define Great Leadership (Forbes. Retrieved 2019-02-15 from <https://www.forbes.com/sites/kimberlyfries/2018/02/08/8-essentialqualities-that-define-great-leadership/#452ecc963b63>)
2. Kalam A. A. (2003). Ignited Minds: Unleashing the Power within India
3. Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press.
4. How to Build Your Creative Confidence, Ted Talk by David Kelly – (https://www.ted.com/talks/david_kelley_how_to_build_your_creative_confidence)
5. India's Hidden Hot Beds of Invention Ted Talk by Anil Gupta – (https://www.ted.com/talks/anil_gupta_india_s_hidden_hotbeds_of_invention)
6. Knowledge@Wharton Interviews Former Indian President APJ Abdul Kalam - "A Leader Should Know How to Manage Failure" <https://www.youtube.com/watch?v=laGZaS4sdeU>

7. Martin, R. (2007). How Successful Leaders Think. Harvard Business Review, 85(6): 60.

8. NPTEL Course on Leadership - <https://nptel.ac.in/courses/122105021/9>

6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local, Regional & National Needs	Leaders are foundations of the society, who face and win against adversities and odds of life. Through their words and deeds, they show a path to others and transform into inspirational role models, affecting social life vividly. In the current times of changing values, techno-centric complex lifestyles, there is a dire need to emphasise the 'human' agency in community living. This can be done by cultivating and nurturing the innate leadership skills of the youth so that they may transform these challenges into opportunities and become torch bearers of the future by developing creative solutions.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module 2	Business Plan Pitching

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential Learning	Business Plan Pitching
2.	Participative Learning	Group discussion & Seminars

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination- 60%
CO1	Project Work/Presentation	Written exam
CO2		

b) Model Question Paper- End Semester Exam

LEADERSHIP & MANAGEMENT SKILLS
Model Question Paper

Course code: U24/COM/SEC/601
No. of credits: 2

Max Marks: 30
Time: 1 hr

Answer any 5 out of 7

5 x 6 = 30

1. Explain the concept of leadership and the key characteristics of an ideal leader.
2. What do you understand by motivation? How can a leader motivate his team??
3. What techniques are used for self-awareness and self-regulation?
4. Classify the different types of entrepreneurs and the traits of successful entrepreneurs.
5. What is innovation? Why is it an important aspect of leadership?
6. What is design thinking? What are the important elements of design thinking?
7. What role do professional & personal codes of ethics play in creating a harmonious life?

SEMESTER – VI**MERGERS AND ACQUISITIONS****1. Course Description**

Programme: B.COM (A&F, H, IPP)

Course Code: U24/COM/DSE/601

Type of Course: DSE

No. of Credits: 5

Max. Hours: 75

Hours Per Week:5

Max. Marks: 100

2. Course Objective:

- To provide an overview and importance of mergers and acquisitions.
- To understand the process, valuation and regulatory provisions relating to Mergers & Acquisitions

3. Course Outcomes:

On completion of the course the student will be able to:

CO1: Illustrate the evolution of the concept of Mergers & Acquisitions

CO2: Discover the relevance of approaches of M & A.

CO3: Apply the methods of Corporate Restructuring and Merger Process.

CO4: Translate various Valuation Approaches and different methods of financing mergers.

CO5: Report the Takeover process and also the Legal and regulatory framework of M & A.

4. Course Content**MODULE I: INTRODUCTION**

(15 Hrs)

Mergers-in the nature of acquisitions and amalgamations, types of merger – motives behind mergers – theories of mergers – operating, financial and managerial synergy of mergers – value creation in horizontal, vertical and conglomerate mergers – internal and external change forces contributing to M&A activities.

MODULE II: APPROACHES TO MERGERS AND ACQUISITIONS

(15 Hrs)

M&A - strategic perspective- industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A- SWOT analysis, BCG matrix, Porter's Five forces model.

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MODULE III: CORPORATE RESTRUCTURING

(15 Hrs)

Corporate restructuring – different methods of restructuring – joint ventures –sell off and spin off – divestitures – equity carve out – leveraged buy outs (LBO) – management buy outs – master limited partnerships – employee stock ownership plans /stock option plan(ESOP)

Merger Process: Dynamics of M&A process- identification of targets negotiation-closing the deal. Five-stage model- due diligence (Case Analysis).

MODULE IV: VALUATION METHODS

(15 Hrs)

Valuation – valuation approaches – discounted cash flow valuation – relative valuation-valuing operating and financial synergy - valuing corporate control – valuing of Leveraged Buy Out (LBO) - adjusted present value (Including simple problems)

Methods of financing mergers – cash offer, share exchange ratio (Including simple practical problems) – mergers as a capital budgeting decision.

MODULE V: TAKEOVERS, LEGAL AND REGULATORY FRAMEWORK

(15 Hrs)

Takeovers, Types, Takeover defences- pre offer defences-post offer defences .

Legal and regulatory frame work of M & A – provisions of Companies Act 2013 –Indian Income Tax act 1961 – SEBI Takeover Code - Provisions of Competition Act.

5. References

1. Sudi Sudarsanam, Value Creation From Mergers And Acquisitions, Pearson Education
2. Fred Weston, Kwang S Chung, Susan E Hoag, Mergers, Restructuring and Corporate Control – Pearson Education.
3. Weston, Mitchel And Mulherin, Takeovers, Restructuring And Corporate Governance, Pearson Education.
4. Valuation for mergers Buyouts & Restructuring,Arzak, Wiley India (P) Ltd.
5. Merger Acquisitions & Corporate Restructuring,Chandrashekar Krishna Murthy & Vishwanath. S.R, Sage Publication.

Note: Latest Editions are to be used.

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6.Syllabus Focus**a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Regional	Equips professionals with the knowledge and skills to navigate strategic business consolidations.
National	Enhances national competitiveness by fostering expertise in strategic business consolidations and economic development.
Global	Helps in fostering expertise in navigating cross-border transactions and shaping international business landscapes.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
ED	Module 4	Case studies for financing mergers
EMP	Module 5	Group discussion on regulatory framework

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7. Pedagogy:

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential Learning	Interactive classroom game for Company identification using LOGOS
2.	Participative Learning	Presentation
3.	Problem solving	Case studies

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA -40%	End Semester Examination-60%
CO1	CIA – I & II	Written Exam
CO2	CIA – I & II	
CO3	CIA – II	
CO4	CIA – II	
CO5		

b) Model Question Paper- End Semester Exam**MERGERS & ACQUISITIONS****Section – A****I. Answer the following****5 x 10 M = 50 M**

- Describe a Merger? Compile the types of mergers in detail with suitable examples.

Or

- Explain the Theories of Mergers.

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3. Examine Industry Life Cycle.

Or

4. Simplify Porter's Five Forces Model.

5. How would you explain the methods of Corporate Restructuring.

Or

6. Make the Five Stage Model of Merger Process.

7. Explain the Valuation Approaches of Mergers & Acquisitions.

Or

8. Interpret: A firm can invest Rs. 1,80,000 now to receive Rs. 40,000 per year for ten years. The cost of capital for this project is 14 percent. What is the NPV of the Project and suggest accordingly.

9. Explain is Takeover? Write about hostile takeover and also about takeover defenses.

Or

10. Describe the legal and regulatory framework for mergers and acquisitions in India

Section – B

II. Answer any **FIVE**

5 × 2M = 10 M

11. Compile Motives behind mergers
12. Examine SWOT analysis
13. What is LBO
14. Describe Share exchange ratio
15. Explain briefly Cash offer
16. Examine BCG Matrix
17. Explain White Knight

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