

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)



AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Programme Code:

Duration – 3 Years Online

Batch- 2024-27

Scheme and Syllabus

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Program Outcomes		
Bachelor of Commerce– BCom		
S. No.	Description	POs
1.	Analyze different financial and operation situations	PO1
2	Be aware of various business laws and how to abide by them	PO2
3	Handle different taxation and accounting operations	PO3
4	Learners will be able to involve computers and its application for increased efficiency.	PO4

Program Education Objectives (PEOs):

Program Educational Objective

1. Students will instill the principles and impart their application in real work environment.
2. Students will inculcate knowledge and skill set of underlying commerce concepts, strategies and issues involved in managing various functional areas of Industry.
3. Students will gain competencies to ensure effective individual and organizational growth through effective analytics using IT, thus meeting the requirement of industry.
4. Students will recognize and understand the use of assertiveness and influential skills.
5. Apply appropriate communication skills across settings, purposes, and audiences and be an influential manager.
6. Students will develop positive outlook and ability that create industrious managerial leaders and business networks.
7. Students will be able to contribute to society as educated, expressive, ethical and responsible citizens with proven expertise.
8. Students will critically appraise and reflect lifelong learning ensuing personal and professional development.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
Bachelor of Commerce (Hons.)

PREAMBLE

Amity University aims to achieve academic excellence by providing multi-faceted education to students and encourage them to reach the pinnacle of success. The University has designed a system that would provide rigorous academic programme with necessary skills to enable them to excel in their careers. This booklet contains the Programme Structure, the Detailed Curriculum and the Scheme of Evaluation. The Programme Structure includes the courses (Core courses (CC), Value Added Courses (VA), Domain Elective (DE) Open Elective (OE)), arranged semester wise. The importance of each course is defined in terms of credits attached to it. The credit units attached to each course has been further defined in terms of contact hours i.e. Lecture Hours (L), Tutorial Hours (T), Practical Hours (P). Towards earning credits in terms of contact hours, 1 Lecture and 1 Tutorial per week are rated as 1 credit each and 2 Practical hours per week are rated as 1 credit. Thus, for example, an L-T-P structure of 3-0-0 will have 3 credits, 3-1-0 will have 4 credits, and 3-1-2 will have 5 credits. The Curriculum and Scheme of Evaluation of each course includes the course objectives, course contents, scheme of Evaluation and the list of text and references. The scheme of Evaluation explains the Weightage given to Continuous Assessment (CA), Attendance (A), Class Test(CT) and End Semester Evaluation(EE). The details of continuous assessment for each subject are given in their respective course profile only. The different codes used for the components of continuous assessment are as follows:

<u>Components</u>	<u>Codes</u>
Case Discussion/ Presentation/ Analysis	C
Home Assignment	H
Project	P
Seminar	S
Viva	V
Quiz	Q
Class Test	CT
Attendance	A
End Semester Evaluation	EE

PROGRAMME STRUCTURE

Sem	CC*Credits	SE*Credits	SE*Credits (ACCA)	VAC*Credits	NTCC*Credits	Total
I	$5 * 5 = 25$	0	0	$1 * 4 = 4$	0	29
II	$5 * 5 \& 4 * 1 = 25$	0	0	0	0	29
III	$5 * 4 = 20$	0	0	$1 * 4 = 4$	0	24
IV	$5 * 5 = 25$	0	0	0	0	25
V	$5 * 4 = 20$	$4 * 2 = 8$	$4 * 2 = 8$	0	0	28
VI	$5 * 2 = 10$	$4 * 2 = 8$	$4 * 2 = 8$	0	6	24
Total						159

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Bachelor of Commerce (Honours)			
Eligibility : 10+2		Duration : 3 Years	
Sem-1			
S. No.	Course Title	Category	Credits
BCH181	Business Organization & Management	CC	5
BCH182	Corporate & Business Laws	CC	5
BCH180	Financial Accounting - I	CC	5
BCH103	Microeconomics for Business –I	CC	5
BCH112	Business Environment	CC	5
	Business Communication	VAC	4
	TOTAL		29
Sem-2			
S. No.	Course Title	Category	Credits
BCH282	Auditing & Assurance	CC	4
BCH280	Financial Accounting - II	CC	5
BCH281	Income Tax Law & Practice	CC	5
BCH202	Microeconomics for Business –II	CC	5
BCH212	Data Analytics	CC	5
BCH210	Statistical Methods In Research	CC	5
	TOTAL		29
Sem-3			
S. No.	Course Title	Category	Credits
BCH381	Financial Management	CC	5
BCH382	Financial Reporting-I	CC	5
BCH380	Cost & Management Accounting - I	CC	5
BCH384	Indirect Taxes & Amendments	CC	5
EVS001	Environmental Studies	VAC	4
	TOTAL		24
Sem-4			
S. No.	Course Title	Category	Credits
BCH481	Financial Reporting-II	CC	5
BCH482	Strategic Business Leader I	CC	5
BCH483	Strategic Business Reporting- I	CC	5
BCH480	Cost & Management Accounting - II	CC	5
BCH411	BUSINESS RESEARCH METHODS	CC	5
	TOTAL		25
Sem-5			
S. No.	Course Title	Category	Credits
BCH582	Strategic Business Leader II	CC	5
BCH521	Analytical Skill Development	CC	5
BCH583	Strategic Business Reporting- II	CC	5
BCH550	Summer Internship	CC	5

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Domain Elective V: Choose any 2 courses from the following:			
BCH509	International Business	DE	4
BCH518	Business Data Processing	DE	4
BCH590	Marketing Management	DE	4
BCH512	Human Resource Management	DE	4
ACCA Track- Domain Elective VI: Choose any 2 courses from the following:			
BCH584	Advanced Financial Management-I	DE ACCA	4
BCH585	Advanced Performance Management- I	DE ACCA	4
BCH586	Advanced Audit and Assurance- I	DE ACCA	4
	TOTAL		28
Sem-6			
S. No.	Course Title	Category	Credits
BCH682	Strategic Business Leader III	CC	5
BCH621	Fundamentals of Financial Analytics	CC	5
BCH655	Dissertation	NTCC	6
Non ACCA Track- Domain Elective VI: Choose any 2 courses from the following:			
BCH671	Entrepreneurship Development	DE	4
BCH672	Spreadsheet Modelling in Business	DE	4
BCH673	E-Commerce & its Applications	DE	4
ACCA Track- Domain Elective VI: Choose any 2 courses from the following:			
BCH684	Advanced Financial Management-II	DE ACCA	4
BCH685	Advanced Performance Management- II	DE ACCA	4
BCH686	Advanced Audit and Assurance- II	DE ACCA	4
	TOTAL		24

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

BUSINESS ORGANIZATION AND MANAGEMENT / (AB-F1)

Course Code: BCH181

L:2, T:3, P/FW:0 C:05

Course Objective:

The course underpins the way different types of organisations are managed. The students will be able to understand the business and its environment. This course also introduces the students to the framework of ethics and governance and the influence they create on a business organisation.

Learning outcomes:

On completion of this course, the students will be able to:

- Understand the types of business & the way they are structured
- Understand the role of corporate governance
- Understand the impact of external environment on the organisation

Course Contents:

Module I: The Business Organization, its Stakeholders and External Environment

The purpose and types of business organization -Stakeholders in business organizations -Political and legal factors affecting business -Macroeconomic factors -Micro economic factors -Social and demographic factors -Technological factors -Environmental factors -Competitive factors

Module II: Business Organizational Structure, Functions and Governance

The formal and informal business organization- Business organizational structure and design- Organizational culture in business -Committees in business organizations -Governance and social responsibility in business

Module III: Accounting and Reporting Systems, Compliance, Control, Technology and Security

The relationship between accounting and other business functions -Accounting and finance functions within business organizations -Principles of law and regulation governing accounting and auditing - The sources and purpose of internal and external financial information, provided by business -Financial systems, procedures and related IT applications -Internal controls, authorization, security of data and compliance within business -Fraud and fraudulent behavior and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems

Module IV: Leading & Managing Individuals, Teams and Personal Effectiveness & Communication

Leadership, management and supervision -Recruitment and selection of employees -Individual and group behavior in business organizations -Team formation, development and management - Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance- The application and impact of Financial Technology (FinTech) in accountancy and audit -Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral - Communicating in business

Module V: Professional Ethics in Accounting and Business

Fundamental principles of ethical behavior -The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession -Corporate codes of ethics- Ethical conflicts and dilemmas

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- **Kaplan Publishing, ACCA Accountant in Business (AB)**
- Jain, V. (2000). Theory of Management, 3rd Ed, International Book House.
- Robbins, S. P., & Judge, T. A. (2013). Organizational Behaviour, 15th Ed, Pearson
- Robbins, S. P. (2002). Organizational Behaviour: Concepts, Controversies, Applications, Prentice Hall

AMITY UNIVERSITY RAJASTHAN
CORPORATE AND BUSINESS LAWS – I / (LW-F4)ⁱⁿ
Faculty of Commerce (FACOM)

Course Code: BCH182

L:2, T:3, P/FW:0 C:05

Course Objective:

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law and to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions and to develop in the student an understanding of the free enterprise system and the legal safeguards of the same.

Course Contents:

Module I:

Meaning and Scope of business law; Sources of Indian Business Law- Indian contract act (Definition – types of contract – essentials; Void Agreement and voidable agreement and its consequences; Discharge of a contract; Remedies for breach of contract; Special Contract- Contingent contract, quasi contract, Contract of indemnity and guarantee, Contract of bailment and pledge, law of agency).sale of goods Act, Partnership Act, Limited Liability Partnership Act, Company Act, Negotiable Act.

Module II:

Contract of sale, meaning and difference between sale and agreement to sell, Condition and warranties, Caveat Emptor, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer, Auction Sale, Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable instruments, dishonor of cheque and remedies, Brief of Partnership Act, Limited Liability Partnership Act,

Module III:

A brief history of Indian Companies Act: Corporations and legal personality, Identify the essential elements of Company Law, Lifting of Corporate veil, Nature, Advantages and Disadvantages of company, The formation and constitution of a company, Kinds of Companies, Memorandum and Articles of Association, Prospectus, Share, Share Capital, Allotment (Law relating to formation Issue, allotment, forfeiture and transfer of shares), Membership, Directors.

Module IV:

Additional director, Meetings, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Secretarial Practice, Winding up of Company, Voluntary Winding up of Company, Criminal Liability, Corporate fraudulent and criminal behavior, Fraudulent and criminal behavior, Tribunals

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
- Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
- Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
- Chadha P R Business Law, Galgotia Publishing Company, New Delhi
- Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
- Bare Act of negotiable Instrument Act.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
FINANCIAL ACCOUNTING - I/ (FA-1F3)
Bachelor of Commerce (Hons.)

Course Code: BCH180

L:2, T:3, P/FW:0 C:05

Course Objective:

This course aims at equipping the students with the basic principles of financial accounting for different types of organisations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

Learning outcomes:

- Understand the purpose of financial accounting
- Comprehend the qualitative characteristics of financial statements
- Exhibit the use of double entry system in recording transaction
- Preparation of financial statements and the interpretation thereof

Course Contents:

Module I: Purpose of Financial Accounting

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

Module II: Qualitative Characteristics of Financial Statements

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understand ability and timeliness

Module III: Accounting Records & Double Entry Accounting System

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Module IV: Recording Transactions

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

Module V: Trial Balance, Financial Statements

Statements of profit or loss and other comprehensive income, Balance sheet – events after reporting period --Describe the principle of the equity method of accounting for Associate entities

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Kaplan Publishing, ACCA Financial Accounting (FA)
- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning
- Hanif, M. (2013). Financial Accounting. McGraw Hill Education
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Ssehgal, D. (2012). Financial Accounting. Taxmann.
- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

Course Name	Course Code	LTP	Credit	Semester
MICRO ECONOMICS FOR BUSINESS I	BCH103	2:3:0	5	1

AMITY UNIVERSITY RAJASTHAN

A. COURSE LEARNING OUTCOME Amity Directorate of Online Education Bachelor of Commerce (Hons.)

CLO 1	The students will (consumer & seller). be able to know the various concepts of Decision making.
CLO 2	The students will be able to relate concept to activities and decisions made in market.
CLO 3	Analyze the output and cost behaviour in short and long run.
CLO 4	Identify nature and intensity of competition in different types of market Introduction and historical information on Microorganisms and their use in different industries

B. SYLLABUS

Module I: Demand Analysis and Consumer Behaviour

Nature and scope of economics, Demand Analysis: law of demand, type of demand, Determinants of demand, Movement and shift in demand. Elasticity of demand: concept, type (price elasticity, Income elasticity & cross elasticity), Measurement of elasticity of demand, determining factors. Application of the concept of elasticity of demand in business decision making, Measurements of price elasticity of demand, Consumer Behaviour: Diminishing Marginal utility theory and equi-marginal utility theory, Indifference curve theory for consumer equilibrium. Consumer's surplus

Module II: Theory of Production & Cost

Production function: Law of variable proportions and law of return to scale, Concept of Isoquants, Cost Concepts: Types. Short run and long run cost curve. Supply: law of supply, determinants of supply, elasticity of supply.

Module III: Pricing in Different Market Structure

Perfect competition: Characteristics, Price and Output decisions in short run and long run; Monopoly Market: Features, Price and Output decisions in short run and long run, Price discrimination, Market efficiency analysis in perfect competition and monopoly; Monopolistic competition: Features, Price and Output decisions in short run and long run; Features of oligopoly, kinds of oligopoly, price rigidity under oligopoly

Module IV: Cost of production and Market structures

Concepts- social & private cost of production, economic, accounting and opportunity cost, short run and long run (LAC and LMC) cost of production.

Evaluation:

Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Pindyck, Robert and Daniel Rubinfeld (2001), "Microeconomics", 7th edition, Prentice Hall.
- Ahuja, H.L. (2006) "Modern Microeconomics: Theory and Application", 14th edition, S. Chand Publication.
- Koutsoyiannis, A. (2005), "Modern Microeconomics", 2nd edition, Macmillan Press LTD
- Parkin, M. (2008), "Microeconomics", 8th edition, Pearson International.
- Baumol, William J. (2010), "Economic Theory and Operations Analysis", 4th edition, Prentice Hall UK & PHI Learning Private Ltd. New Delhi.
- Varian, H.R. (2009), "Intermediate Microeconomics: A Modern Approach", 9th edition, Affiliated East-West Press, New Delhi.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
Business Communication		1:3:0	4	1

A. COURSE LEARNING OUTCOMES (CLO)

CLO 1	Inculcating creative thinking skills
CLO 2	Construct and showcase their communication skills in a creative manner.
CLO 3	Comprehending and demonstrating ways of self-introduction
CLO 4	Outlining and illustrating presentation Skills

B. SYLLABUS

Topic
Self-Actualization (Baseline, Self-Image Building, SWOT, Goal Setting)
Telephone Etiquette
GD-1 (Basics, Do's & Don'ts, Mannerism, Dynamics, GD Markers)
Book Review Presentation

EXAMINATION SCHEME:

Components	Self Introduction	GD	Book Review Presentation	Attendance
Weightage (%)	30	35	30	5

SUGGESTED READINGS

- Business Communication, Raman – Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Textbook of Business Communication, Ramaswami S, Macmillan
- Writing Skills, Coe/Rycroft/Ernest, Cambridge

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
BUSINESS ENVIRONMENT	BCH112	2:3:0	5	1

A. COURSE LEARNING OUTCOMES (CLO)

CLO 1	Apprehend the concept, significance and changing dimensions of Business Environment
CLO 2	Identify various types of Business Environment
CLO 3	Make you familiar with some of the practical factors which impact on international business activities in differing political, legal and cultural environments.
CLO 4	Alerts you to some of the practical factors which impact on international business activities in differing political, legal and cultural environments.

B. SYLLABUS

Module I: Overview of Business Environment

Meaning and types of business environment, Internal and external environment, Micro and macro environment, Factors (Cultural, social, Political economic legal, demographic and technological) effecting business environment.

Module II: Indian Industrial and Financial environment

Industrial policy up to 1991, New industrial policy, Liberalisation, Privatisation and Globalization process in India, Disinvestment, Industrial sickness, MRTP act 1969, Competition law 2002, Foreign Exchange Regulation Act and Foreign Exchange Management Act (FERA and FEMA).

Indian money and capital markets: meaning, functions and constituents, Stock exchange- importance and functions, SEBI, Capital market reforms and development, Industrial financial institutions (IDBI, SIDBI, ICICI, IFCI etc.).

Module III: Labour Environment and Economic Planning

Labour legislation in India, Social security benefits, Industrial disputes- causes and preventive measures, Settlement of disputes, International Labour Organisation (ILO), Trade union- meaning and functions, Trade Union Act.

Planning in India- needs and objectives, five year plans, planning commission, 11th five year plan, Green and white revolution- achievements and failures, Second green revolution, foreign trade policy 2009, Export processing zones, Export oriented units, Special economic zones (EPZ's, EOU's, SEZ's) and trading houses in India.

Module IV: Global Environment

Bretton woods system, features of Uruguay round of negotiations, GATT/ WTO- role, functions and ministerial conferences, IMF, World Bank (International Bank for Reconstruction and Development), Regional economic cooperation institutions, SAARC, EU, NAFTA and ASEAN.

Evaluation:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Francis, C. (2014). Business Environment - Text and Cases, Himalaya Publishing House
- Francis, C. (2003). International Business Environment, 1st Ed., Himalaya Publishing House Mumbai.
- Shaikh, S. (2010). Business Environment, Dorling Kindersley (India)
- Mishra S. K., & Puri V. K. (2014). Indian Economy, Himalaya Publishing House
- Datt, G., & Mahajan, A. (2014). Indian Economy, S. Chand & Co. Ltd

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

- Kapila, U. (2014). Indian Economy – Performance and Policies, 14th Ed, Academic Foundation.

AUDIT & ASSURANCE / (AA-F8)

Course Code: BCH 282

L:2, T:3, P/FW:0 C:05

Course Objective:

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Learning outcomes:

- Understand the concept of audit & assurance and the functions of audit
- Securing and handling audit assignments, audit risks
- Comprehension and evaluation of internal controls, techniques & audit tests
- Gathering & managing audit evidence and review and reporting

Course Contents:

Module I: Audit Framework & Regulation

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit

Module II: Audit Planning & Risk Assessment

Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers

Module III: Internal Control & Audit Tests

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires.

Module IV: Audit Evidence & Reporting

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

Module V: Audit of Specific Items

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References

- **Kaplan Publishing, ACCA Audit & Assurance (AA)**
- Sharma T.R, *Auditing*, Sahitya Bhawan Publication: India
- Tandon,B.N., *Practical Auditing*, S. Chand Publication: India
- Kumar R. & Sharma V., *auditing: principles and practice*, PHI Learning: India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

- MS Ramaswamy, Principles and Practice of Auditing.
- Dinakar Pagare, Practice of Auditing.
- Kamal Gupta, Practical Auditing.
- P N Reddy & Appannaiah, Auditing.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

FINANCIAL ACCOUNTING – II / (FA-F3)

Course Code: BCH280

L:2, T:3, P/FW:0 C:05

Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions

Module I

Bank reconciliation statement- Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation., Accounting and reporting systems, controls and compliance

Module II

Accounts of non-profit organizations - receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

Module III

Cash flow statements interpretation of financial statements – use of basic ratios related to profitability, liquidity, and activity and resource utilisation

Module IV

Partnership Accounting:- General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution. - Introduction to group accounts

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- **Kaplan Publishing, ACCA Financial Accounting (FA)**
- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning Private Limited.
- Hanif, M. (2013). Financial Accounting. Mc Graw Hill Education (India) Private Limited.
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Sehgal, D. (2012). Financial Accounting. Taxmann.
- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

INCOME TAX LAWS AND PRACTICES/ (TX-F6)

Course Code: BCH 281

L:2, T:3, P/FW:0 C:05

Course Objective:

To provide students with the knowledge of Basic concepts of Income Tax, to introduce them with provisions of Income Tax Act 1961 and Income Tax Rules 1962, to train them for application of these principal s and provisions.

Course Contents:

Module I

Brief History of Taxation in India, The Indian Tax System, Importance of Taxation and types of taxes, Cannons of Taxation – Finance Bill – Scheme of Income Tax. Definition: Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income, Revenue and Capital (a) Receipts (b) Expenditure (c) Loss, Conceptual and Legal Frame work of Income Tax, Scope of Income Tax, Exempted incomes, Residential Status & Incidence of Tax

Module II

Introduction on incomes under different heads-salary, income from house property, profits & gains of business and profession, capital gains, income from other source, Income from Salary – Features of Salary Income – Basic Salary – Treatment of Provident fund, Allowance u/s 17(3) including problems on House Rent Allowance, Death-cum-Retirement Gratuity, Commutation of Pension, Leave Encashment, compensation received on voluntary retirement. Perquisites section 89(1)

Module III

Gross Total Income & Deductions u/s 80C-80U, Total Income & Computation of Tax, Aggregation of income and Clubbing income, set off and carry forward of losses,

Module IV

Preparation of return of Income: PAN- Manually, online filing of return of Income; Assessment of various persons; Individuals & HUF: AOP, BOI, Firm and Companies; Tax Planning, Tax Avoidance and Tax Evasion

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Singhania, Vinod K & Singhania Monica. (2015) *Students' guide to Income Tax*, 53 Edition. New Delhi: Taxmann Publication.
- Ahuja, Girish & Ravi Gupta. *Systematic Approach to Income Tax*. Delhi: Bharat Law House.
- Pagare, Dinkar. *Law and Practice of Income Tax*. New Delhi: Sultan Chand and Sons.
- Lal, B.B. *Income Tax Law and Practice*. New Delhi: Konark Publications.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
MACRO ECONOMICS FOR BUSINESS II	BCH202	2:3:0	5	2

A. COURSE LEARNING OUTCOME

CLO 1	1. Explain the concepts of gross domestic product, inflation and unemployment, and how they are measured.
CLO 2	Explain the circular flow model and use the concepts of aggregate demand and aggregate supply to analyze the response of the economy to disturbances
CLO 3	Describe the determinants of the demand for money, the supply of money and interest rates and the role of financial institutions in the economy.
CLO 4	Define fiscal and monetary policies and how these affect the economy.
CLO 5	Identify the causes of disequilibrium in balance of payment (BoP) and how to correct it.

B. SYLLABUS

Module I:

Introduction: concepts and variables of macroeconomics. Circular Flow of Income National Income Accounting: Concepts, aggregates and measurement of National Income, Difficulties in measurement of National Income in developing countries.

Module II:

Say's law, Keynesian approach of income determination - Multiplier, The complete Keynesian Model: IS - LM approach. Consumption and Investment function.

Investment -determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money: Portfolio and transactions theories of demand for real balances.

Module III:

Inflation: Concept, type and causes of rising and falling inflation. Phillips curve: the trade-off between inflation and unemployment, Concept of stagflation and supply side economics.

Monetary and Fiscal policy: objective, instruments and role in economic stability. Business cycles: Meaning and Impact.

Module IV:

Balance of payments: Concept, Types of disequilibrium in Balance of payments, Causes, Methods of correcting disequilibrium, Foreign exchange: Floating vs fixed exchange rate system.

Evaluation:

Components	CPA	T	Q/S/CA	A	ME	EE
Weightage (%)	30	-	-	5	15	50

Text & References

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

- Dornbusch, R., Fischer, S., & Startz, R. (2004). Macroeconomics, 9th edition, McGraw-Hill
 - Ahuja H.L. (2006). Macro Economics, S. Chand & Company Ltd
 - Agarwal, V. (2010). Macroeconomics Theory and Policy, Pearson
 - Mankiw, N. G. (2007). Macroeconomics, Macmillan Worth Publishers
 - Barro, R. J. (1997). Macroeconomics, MIT Press
 - Salvatore, D. (2009). International Economics, John Wiley & Sons
 - Branson, W. H. (1989). Macroeconomic Theory and Policy, 3rd edition, HarperCollins India
- Shapiro, E. (1982). Macro Economic Analysis, 5th edition, Tata McGraw Hill

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
DATA ANALYTICS	BCH212	2:3:0	5	1

Course Objective:

This course has been designed with an objective to familiarize students with MS Excel and SPSS for carrying out data analysis for research and business decision making.

Course Contents:

Module I: Basics of MS Excel

Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions, Essential shortcuts, Absolute & Relative referencing, Data Analytics using Excel: SUBTOTAL, SUMIFS, COUNTIFS, VLOOKUP, HLOOKUP, IF, Nested IFs, AND, OR, Sum-product etc. Data Cleaning and MIS reporting: LEFT, RIGHT, MID, UPPER, PROPER, LOWER, TRIM, Find & Replace, Go To Etc. MIS reporting: Automatic row-wise Subtotal, Conditional Formatting, File Password Select Dashboard Techniques, Grouping, Hide-Unhide Columns & Rows etc, Data Validation.

Module II: Data Presentations: Graphs & Charts

Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram, Pareto Diagram, Steam and Leaf display, Frequency distribution chart, Histogram, Scatter plot and Time Series plots for the given dataset, Box and Whisker plot.

Module III: Data Analysis using MS Excel

Basic Pivot Tables, Pivot Charts, Pivot Table for analysis for multivariate situation, Computations in pivot, Sum, Max, Min, Average, Count.

What if Analysis: Goal Seek, Data Table, Scenario Manager; NPV, IRR. CUMIPMT, RRI, PDURATION, FV, IPMT, PMT, PV, NPER, RATE, IRR, DB, DDB, XIRR etc Loan amortization schedule in excel

Descriptive statistics using mega stat and analysis tool pack, Rank and percentile, Moving Average

Module IV: Data Analysis Using SPSS

Basics of SPSS, Building Variable View; Summarizing Data-Frequency Analysis; Descriptive Statistics, Cross Tabulation, Correlation & Regression Analysis, Spilt file function, recode function, Visual Binning, Chart Builder, compare mean and Compute variable function.

Examination Scheme

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & Reference Books

- Winston, W. L., (2014). Microsoft Excel 2013: Data Analysis & Business Modeling
- Landau, S., & Everitt, B.S., (2004), A Handbook of Statistical Analysis Using SPSS, Chapman & Hall/CRC

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STATISTICAL METHODS IN RESEARCH

Course Code: BCH210

L:2, T:3, P/FW:0 C:05

Course Objective:

The main objective of this course is to familiarize the students with various descriptive and inferential statistical tools and techniques which will help them in carrying out data analysis for research and business decision making.

Course Contents:

Module I: Introduction to Statistics

Statistics in Management; Statistical Applications in Management; Limitations of Statistics, Types of Data and Measurement Scales

Module II: Exploratory Data Analysis

Summarizing categorical and numeric data; Presenting summarized data with graphs and charts; Measures of Central Tendency; Measures of Dispersion; Skewness & Kurtosis

Module III: Foundation of Statistical Inference

Basic Probability Concepts; Types of Probabilities; Probability Distributions: Binomial, Poisson and Normal; Concept of Sampling Distribution; Sampling Distribution of Mean & Proportion

Module IV: Making Statistical Inferences

Confidence Interval Estimation for Single Population Mean & for Population Proportion; Hypothesis Testing Process; Hypothesis testing for single population mean and proportion, Chi Square Test

Module V: Statistical Models for Forecasting

Simple Linear Regression & Correlation Analysis; Coefficient of Determination; Overview of Time Series Analysis: Components and Trend Analysis

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Rao, A. B. (2012) Quantitative Techniques in Business, Second Edition, Jaico Publications
- Gupta S. P. (2010). Statistical Methods, S. Chand & Co.
- Kapoor, V. K. & Sancheti, (2011). Business Statistics, Sultan Chand & Sons
- Anderson, D. R., Sweeney, D. J, & Williams, T. A. (2002), Statistics for Business and Economics, 11th Ed, South-Western Cengage Learning
- Kothari C. R. (2012). Quantitative Techniques, Third edition, Vikas Publishing House
- Hooda R. P. (2002). Introduction to Statistics, Macmillan
- Sharma, J. K. (2007), Business Statistics, Pearson Education India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

FINANCIAL MANAGEMENT/(FM-F9)

Course Code: BCH 381

L:2, T:3, P/FW:0 C:05

Course Objective:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalised environment.

Learning outcomes:

- Role and purpose of finance function in an organisation
- Understanding the impact of economic environment on financial management
- Using of various tools & techniques for Working capital management
- Carrying out Investment appraisal

Course Contents:

Module I: Financial Management Function & Financial Management Environment

The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions,. The nature and role of money markets

Module II: Working Capital Management

The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies

Module III: Investment Appraisal

Investment appraisal techniques, allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing)

Module IV: Business Finance & Business Valuations

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Module V: Risk Management

The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Financial Management (FA)**
- Brearly, R. A., S. C. Myers, & F. Allen. (2011). Principles of Corporate Finance, 10th Ed, McGraw-Hill Irwin
- Chandra, P. (2008). Financial Management., 7th Ed, Tata McGraw-Hill
- Damodaran, A. (2005). Corporate Finance: Theory and Practice, 2nd Ed, Wiley & Sons
- Khan M. Y. & P. K. Jain (2009). Financial Management, 9th Ed, Tata McGraw Hill.
- Pandey, I. M. (2010). Financial Management, 9th Ed., Vikas Publishing House
- Pike, R. & B. Neale (1998). Corporate Finance and Investment: Decisions and Strategies, Prentice Hall of India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

- Ross, S. A., R. W. Westerfield, & J. Jaffe. (2008) Corporate Finance. 8th Ed, McGraw-Hill Irwin.
- Rustagi, R. P. (1999). Financial Management: Theory, Concepts and Problems, Galgotia Publishing Company
- Van Horne, J. C. (1995). Financial Management and Policy, 10th Ed, Prentice Hall of India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

FINANCIAL REPORTING-I/(FR-I-F7)

Course Code: BCH 382

L:2, T:3, P/FW:0 C:05

Course Objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Learning outcomes:

- Understand the use and application of the IFRS (and Ind AS in India)
- Accounting for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements

Course Contents:

Module I: Use of IFRS and Ind AS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

Module II: Application of IFRS (Ind AS) for Transactions

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

Module III: Revenue Recognition

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

Module IV: Preparation & Presentation Of Financial Statements

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

Module: Analysis of Financial Statements

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Financial Reporting (FR)
- P.C. Tulsian “Tulsian’s financial reporting, S. Chand, March 2014.
- William J. Bruns, Cengage “Financial Reporting & Management Accounting”, Learning India Pvt. Ltd, July 2010.
- C.A. Praveen Sharma “Financial Reporting with Accounting Standards”, Pooja Law Publishing Company, January 2013.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

- Raiyani Jagdish, Dr. Gaurav Lodha, "International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

COST AND MANAGEMENT ACCOUNTING – I / (MA-F2)

Course Code: BCH 380

L:2, T:3, P/FW:2 C:05

Course Objective:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control and to apply the cost accounting methods & techniques to various business contexts

Learning outcomes:

- Knowledge and understanding of nature, purpose and scope of managerial information
- Understanding the concept of costs
- Methods of costing - absorption & marginal costing
- Use of budgets and standard costs for planning & control

Course Contents:

Module I: Information for Management

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

Module II: Accounting For Costs – Material & Labour

Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

Module III: Accounting for costs – Overheads

Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

Module IV: Methods of Costing

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

Module V: Budgeting & Standard Costs

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actual – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- **Kaplan Publishing, ACCA Management Accounting (MA)**
- Arora, M. N. (2015) *Cost and Management Accounting (Theory and Problems)*, 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) *Cost Accounting*, 5th edition, Mc Graw Hill Education
- Jain, P. K. (2013) *Cost Accounting*, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

INDIRECT TAXES AND AMENDMENTS/ (TX-F6)

Course Code: BCH 384

L:2, T:3, P/FW:2 C:05

Course Objective

To provide students with the knowledge of Basic concepts of Indirect Taxes in India, to introduce them with GST and Implementation of GST to train them for application of these principals and provisions and implementation of GST

Module I

Overview of Indirect Taxation in India; Various Indirect Taxes Available prior to GST- Excise Duty; Concept, Goods-Excisable Goods; Classification and valuation of Goods; Administration, Storage, Accounting & Clearance of Goods, Central Excise (CENVAT), Assessment, Tax Planning in Excise Custom Duty: Introduction, Concept, Nature and types of duties, classification, Valuation and different types of forms used in custom, Tax planning in custom, Import and export procedure in customs, Export incentive scheme. VAT, Service Tax: Concept, provisions and procedure, Taxable services.

Module II

Overview of GST-Implementation of GST, Liability of the Tax Payer, GST Network, GST Council: Levy of GST, Composition Scheme, Remission of Tax / Duty, Registration under GST, Special Persons, Amendments / Cancellation, Overview of the IGST Act- Other Provisions, Place of Supply of Goods & Services-Introduction, Registered and Unregistered Persons, GST Portal- GST Eco-system, GST Suvidha Provider (GSP)

Module III

Meaning and Scope of Supply-Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions. Time of Supply-Time of Supply - Goods, Time of Supply -Services, Other Points, Transaction Value, Valuation Rules under GST

Module IV

Payment of GST-Procedure; Time of GST Payment, Challan Generation & CPIN, TDS & TCS, Electronic Commerce-Tax Collected at Source (TCS), Procedures for E-commerce Operator. Job Work- Introduction, Concept of Input Tax Credit-Input Service Distributors, Legal Formalities for an ISD, Distribution of Credit, Matching of Input Tax Credit- Returns, GSTR-2, Other Taxable Persons, Annual Return, Uploading Invoices.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Reports from Central Board of Excise & Custom- www.cbec.gov.in
- Systematic Approach to Taxation: Containing Income Tax and GST-Girish Ahuja, Ravi Gupta, Pub. Walters Kluwer
- GST Manual (November 2017 Edition)-Taxmann

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
Bachelor of Commerce (Hons.)

ENVIRONMENT STUDIES

Course Code: EVS001

L:3, T:1, P/FW:0 C:04

Course Objective:

The term environment is used to describe, in the aggregate, all the external forces, influences and conditions, which affect the life, nature, behaviour and the growth, development and maturity of living organisms. At present a great number of environment issues, have grown in size and complexity day by day, threatening the survival of mankind on earth. A study of environmental studies is quite essential in all types of environmental sciences, environmental engineering and industrial management. The objective of environmental studies is to enlighten the masses about the importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment.

Course Contents:

Module I: The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

Module II: Natural Resources Renewable and non-renewable resources

Natural resources and associated problems, Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

Module III: Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem Producers, consumers and decomposers Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Module IV: Biodiversity and its conservation

Introduction – Definition: genetic, species and ecosystem diversity Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values Biodiversity at global, national and local levels India as a mega-diversity nation Hot-spots of biodiversity Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

Module V: Environmental Pollution

Definition Causes, effects and control measures of: a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear pollution

Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies Disaster management: floods, earthquake, cyclone and landslides.

Module VI: Social Issues and the Environment

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

From unsustainable to sustainable development, Urban problems and related to energy Water conservation, rain water harvesting, watershed management Resettlement and rehabilitation of people; its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation Consumerism and waste products Environmental Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

Module VII: Human Population and the Environment

Population growth, variation among nations, Population explosion – Family Welfare Programmes, Environment and human health, Human Rights, Value Education, HIV / AIDS

Women and Child Welfare, Role of Information Technology in Environment and Human Health

Case Studies

Module VIII: Field Work

Visit to a local area to document environmental assets-river / forest/ grassland/ hill/ mountain. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural Study of common plants, insects, birds Study of simple ecosystems-pond, river, hill slopes, etc (Field work equal to 5 lecture hours)

Evaluation Scheme:

Components	CT	HA	C	V	A	EE
Weightage (%)	10	5	5	5	5	70

Text & References:

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380 013, India, Email:mapin@icenet.net(R)
- Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House,
- Mumabai, 1196p
- De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Down to Earth, Centre for Science and Environment (R)
- Gleick, H.P. 1993. Water in Crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute
- Oxford Univ. Press. 473p
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
- Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- Mckinney, M.L. & School, R.M. 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
- □□Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Survey of the Environment, The Hindu (M)
- Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Wanger K.D., 1998 Environnemental Management. W.B. Saunders Co. Philadelphia, USA 499p

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

FINANCIAL REPORTING – II / (FR-F7)

Course Code: BCH 481

L:2, T:3, P/FW:0 C:05

Course Objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Learning outcomes:

- Application of the IFRS (and Ind AS in India) to various business contexts
- Preparation of single entity financial statement and simple group financial statements

Course Contents:

Module I: Application of Accounting Standards

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement

Module II: Preparation of Single Entity Financial Statements

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

Module III: Group Accounts - Basics

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements

Module IV: Preparation of Consolidated Financial Statements

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

Model V: Current Developments in Financial Accounting

Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Financial Reporting (FR)
- P.C. Tulsian "Tulsian's financial reporting, S. Chand, March 2014.
- William J. Bruns, Cengage "Financial Reporting & Management Accounting", Learning India Pvt. Ltd, July 2010.
- C.A. Praveen Sharma "Financial Reporting with Accounting Standards", Pooja Law Publishing Company, January 2013.
- Raiyani Jagdish, Dr. Gaurav Lodha, "International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STRATEGIC BUSINESS LEADER – I / (SBL-I)

Course Code: BCH 482

L:2, T:3, P/FW:2 C:05

Course Objective:

This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.

Learning outcomes:

- Evaluating effectiveness of the governance & agency system
- Applying a range of professional skills in a corporate environment workplace
- Understanding leadership and ethics

Course Contents:

Module I: Corporate Governance

Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance

Module II: Governance Approaches & Scope

Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors

Module III: Public Sector Governance

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems

Module IV: Professional Skills in Workplace

Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario)- Advise on the implications of collaborative working and partnering, such as franchising, organisation process outsourcing, shared services and global business services.

Module V: Leadership, Ethics & Governance

Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption- Describe the objectives, content and limitations of, governance codes intended to apply to multiple national jurisdictions [2] i) Organisation for economic cooperation and development (OECD) Report ii) International corporate governance network (ICGN) Global Governance Principles

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Strategic Business Leader (SBL)
- Vallabhaneni S Rao, Corporate Management, Governance and Ethics: Best Practices, Wiley Publication,
- Bhatia S K, Business Ethics and Corporate Governance, Deep and Deep Publications Pvt. Ltd
- Fernando AC, Business Ethics and Corporate Governance, Pearson
- Rezaee Zabihollah, Corporate Governance and Ethics, Wiley

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STRATEGIC BUSINESS REPORTING – I / (SBR-I)

Course Code: BCH 483

L:2, T:3, P/FW:2 C:05

Course Objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

Course Contents:

Module I: Professional Behaviour & Compliance

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

Module II: Reporting of Financial Performance

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & de-recognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

Module III: Interpretation of Financial Statements

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

Module IV: Changes in Accounting Regulations

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued

Module V: First Time Adoption of IFRS/Ind AS

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Strategic Business Reporting (SBR)
- Villiers, Charlotte, Corporate Reporting and Company Law, Publisher, Cambridge University.
- David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd Edition, Wiley publishing

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
Bachelor of Commerce (Hons.)

COST AND MANAGEMENT ACCOUNTING – II / (PM-F5)

Course Code: BCH 480

L:2, T:3, P/FW:2 C:05

Course Objective:

This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.

Learning outcomes:

- Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organisation
- Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency
- Divisional performance and transfer pricing and behavioural considerations in performance management

Course Contents:

Module I: Advanced Management Accounting Techniques

Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry – Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

Module II: Advanced Budgetary Control and Standard Costing

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

Module III: Pricing and Decision Making Techniques

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing

Module IV: Performance Analysis and Divisional Performance

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach – Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Module V: Risk Analysis in Business Decisions and Behavioural Considerations

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret - use of expected value technique - decision tree - value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact - illustrate how behavioural aspects affect the performance of an organisation

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Performance Management (PM)
- Arora, M. N. (2015) *Cost and Management Accounting (Theory and Problems)*, 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) *Cost Accounting*, 5th edition, Mc Graw Hill Education.
- Jain, P. K. (2013) *Cost Accounting*, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
Bachelor of Commerce (Hons.)

BUSINESS RESEARCH METHODS

Course Code: BCH411

L:2, T:3, P/FW:2 C:05

Course Objective:

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research methods and report preparation

Course Contents:

Module I: Introduction

Objectives, Significance & Types of Research; Hallmarks of Scientific Research; Management information System & Decision Support System; Theory Building; Research Concept, Construct, Propositions, Variable, and Hypothesis; Business Research Process; Ethical Issues in Business Research.

Module II: Research Methods

Problem identification & specification; Building Theoretical Framework; Generation of Hypothesis; Components of Research Design; Exploratory Research Design; Descriptive Research Design: Survey Method, Observation Method; Experimental Research Design

Module III: Measurement & Sampling

Levels of scale measurement; Criteria for Good measurement; Techniques for Measuring Attitudes; Questionnaire Design; Sampling Design: Probability and Non Probability Sampling Techniques; Sample Size Determination; Sampling and Non Sampling Errors

Module IV: Data Collection & Analysis

Fieldwork Management; Principles of Good Interviewing; Editing & Coding the data; Descriptive Data Analysis: Percentage, Mean, Standard Deviation; Hypothesis testing procedure, Inferential Data Analysis: t-test, chi-square test, F-test, One Way ANOVA, Overview of SPSS

Module V: Report Writing

Purpose and Components of Research Proposal; Components of Written Research Report.

Evaluation Scheme:

Components	CT	A	CA	EE
Weightage (%)	15	5	20	50

Text & References:

- Zikmund, Babin, Carr, Adhikari, Griffin., Business Research Methods, Cengage Learning, 1e, 2012
- Aaker, David A; Kumar V and George S., Marketing Research, Sixth edition, John Wiley & Sons
- Boyd, Harper W, Westphall, Ralph & Stasch, Stanely F, Market Research – Text & Cases, Richard D. Irwin Inc. Homewood, Illinois.
- Luck, David J and Rubin, Ronald S., Marketing Research, Seventh edition, Prentice Hall of India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STRATEGIC BUSINESS LEADER – II / (SBL-II)

Course Code: BCH 582

L:2, T:3, P/FW:2 C:05

Course Objective:

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources
- Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation
- Use of information technology & data analytics to critically investigate into factors affecting the value chain

Course Contents:

Module I: Concepts of Strategy

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter's Diamond in assessing environmental impact – Assessing competitive position using models like Porter's five forces and Porter's value chain-

Module II: Internal Competencies, Capabilities and Resources

Identify organisation's capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation's abilities to assess its capabilities

Module III: Strategic Choices

Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff's matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises- Assess how internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth- Assess the suitability, feasibility and acceptability of alternative sources of short and long term finance, including initial coin offerings (ICO), available to the organisation to support strategy and operations

Module IV: Strategic Action

Implementing strategic plan – aspects of the change management process – challenges of change management – organising & enabling success – business change life-cycle – Harmon's process-strategy matrix – improving processes in organisation

Module V: Use of Technology in Developing Strategic Alternatives

Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- Kaplan Publishing, ACCA Strategic Business Leader (SBL)
- Business Policy and Strategic Management, Jauch & Glueck
- Strategic Management, Formulation, Implementation & Control, Pearce & Robinson (McGraw Hill), (9th Edition)

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
Analytical Skill Development	BCH521	2:3:0	5	5

A.COURSE LEARNING OUTCOMES(CLO)

CLO1	Recognising the importance of critical thinking in analysis
CLO2	Understanding the concept of analysis
CLO3	Identifying the different aspects of analysis
CLO4	Using the analytical process to arrive at a decision

B.SYLLABUS

Module I: Quantitative Reasoning

Number System & Number Theory, Percentage method, Profit & Loss, Speed, Time & Distance

Module II: Quantitative Reasoning

Ratio, Proportion, Mixtures & Alligations, Set Theory, Co-ordinate Geometry(2-Donly), Mensuration

Module III: Data Interpretation

Bar Graph/Line Graph /Pie Chart/ Table/ Table Three

Dimensional or Triangular Bar Diagram/Misc.(Radar, Area, Network)/Caselets.

Module IV: Data Sufficiency & Logical reasoning

Mathematical/ reasoning based. Data Decoding: Analytical: Assumption, Courses of Action, Argument, Weak/Strong, Pictorial Analysis

Module V: Verbal Ability & Reasoning

Vocabulary based questions, English Usage, Grammar Types of statements and their relationship / Reversibility of idea, Re-arranging sentence sofa paragraph, Paraphrasing, Fact, Inference, Judgment & deductions.

Module VI: Reading comprehension

Four types of Passages: The social science passage, The Science passage, the business passage & the entertainment passage

Examination Scheme:

Components	CA	A	CT	EE
Weightage(%)	30	5	15	50

Text & References:

This course is aimed at enhancing students' skills in the area of English, General knowledge and Quantitative aptitude. No text books or reference books are required as the course is carried out in the form of classroom exercises, which are circulated by the faculty himself.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STRATEGIC BUSINESS REPORTING – II / (SBR-II)

Course Code: BCH 583

L:2, T:3, P/FW:2 C:05

Course Objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Reporting of financial performance
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures
- Foreign transactions & entities

Course Contents:

Module I: Reporting Financial Performance

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) - financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) - employee benefits (including defined contribution plans & defined benefit plans)

Module II: Group Financial Statements

Definition and application of business combination concept - identifying the acquirer & applying the control principle - cost of business combination - principles of recognition & measurement of identifiable assets & liabilities in acquisition - business combination achieved in stages - circumstances when group financials must be prepared and situations in which group accounting can be exempted - group financial statement including cash flows - consolidating joint arrangements & associates

Module III: Changes in Group Structure

Acquisition of subsidiary with a view to sale - implications of loss of control over subsidiary on group accounts - group accounts of a complex group including vertical and D-shaped group, concept of effective ownership - accounting for acquisition in stages - disposal of entities with or without loss of control

Module IV: Foreign Transactions & Entities

Principles of identifying the functional currency of a parent entity - Consolidation of a foreign subsidiary & associate - applying the rules for translation of foreign currency balances into functional currency of a parent - accounting for foreign assets & liabilities

Module V: Current Developments

Environmental & social reporting - convergence between national & international reporting standards - practice of integrated reporting

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Kaplan Publishing, ACCA Strategic Business Reporting (SBR)
- Villiers, Charlotte, Corporate Reporting and Company Law, Publisher, Cambridge University.
- David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd Edition, Wiley publishing

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

SUMMER INTERNSHIP

Course Code : BCH 550

L:0, T:0, P/FW:0 C:05

GUIDELINES FOR INTERNSHIP FILE

There are certain phases of every Intern's professional development that cannot be effectively taught in the academic environment. These facets can only be learned through direct, on-the-job experience working with successful professionals and experts in the field. The internship program can best be described as an attempt to institutionalize efforts to bridge the gap between the professional world and the academic institutions. Entire effort in internship is in terms of extending the program of education and evaluation beyond the classroom of a university or institution. The educational process in the internship course seeks out and focuses attention on many latent attributes, which do not surface in the normal classroom situations. These attributes are intellectual ability, professional judgment and decision-making ability, inter-disciplinary approach, skills for data handling, ability in written and oral presentation, sense of responsibility etc.

In order to achieve these objectives, each student will maintain a file (Internship File). The Internship File aims to encourage students to keep a personal record of their learning and achievement throughout the Programme. It can be used as the basis for lifelong learning and for job applications. Items can be drawn from activities completed in the course modules and from the workplace to demonstrate learning and personal development.

The File will assess the student's analytical skills and ability to present supportive evidence, whilst demonstrating understanding of their organization, its needs and their own personal contribution to the organization.

The layout guidelines for the Internship File:

- A4 size Paper
- font: Arial (10 points) or Times New Roman (12 points)
- line spacing: 1.5
- top and bottom margins: 1 inch/ 2.5 cm; left and right margins: 1.25 inches/ 3 cm

The File will include *five sections* in the order described below. The content and comprehensiveness of the main body and appendices of the report should include the following:

1. **The Title Page**--Title - An Internship Experience Report For (Your Name), name of internship organization, name of the Supervisor/Guide and his/her designation, date started and completed, and number of credits for which the report is submitted.
2. **Table of Content**--an outline of the contents by topics and subtopics with the page number and location of each section.
3. **Introduction**--short, but should include how and why you obtained the internship experience position and the relationship it has to your professional and career goals.
4. **Main Body**--should include but not be limited to daily tasks performed. Major projects contributed to, dates, hours on task, observations and feelings, meetings attended and their purposes, listing of tools and materials and their suppliers, and photographs if possible of projects, buildings and co-workers.
5. **Appendices**--include pamphlets, forms, charts, brochures, technical and descriptive literature, graphs and other information related to your Internship experience.

The Main Body will have three sections and will include the following items which will be evaluated for the final assessment:-

1. An analysis of the company/organization in which the student is working
2. A personal review of the student's management skills and how they have been developed through the programme.
3. The research report that the student has prepared on the project assigned to him by the organization. (Incase a student is not assigned a specific research project in the organization, he has to select any one aspect of the organization and prepare a research report on it).

ASSESSMENT OF THE INTERNSHIP FILE

The student will be provided with the Student Assessment Record (SAR) to be placed in front of the Internship File. Each item in the SAR is ticked off when it is completed successfully. The faculty will also assess each item as it is completed. The

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

SAR will be signed by the student and by the faculty to indicate that the File is the student's own work. It will also ensure regularity and meeting the deadlines.

STUDENT ASSESSMENT RECORD (SAR)

Management File Item	Criteria for successful completion of the item
1. Analysis of organization (1500- 2000 words)	<ul style="list-style-type: none">• Clear presentation of ideas and analysis• Provides an organizational diagram, following organization presentation conventions• Analysis covers the organization's:<ul style="list-style-type: none">➤ Business strategy and mission➤ Structure➤ Resources and assets➤ Current financial performance➤ Leadership/ decision-making style➤ Staffing and skill base➤ Products/services and customers
2. Personal review of Management skills development (1000-1500 words)	<ul style="list-style-type: none">• Clear presentation of ideas and analysis• Demonstrate awareness of own management skills• Presents critical analysis of own management effectiveness, supported with examples• Provides evidence of development of specific management skills e.g. strategic, financial, leadership• Explains how new skills and learning have benefited the organization and self
3. Design of Research Project (1500- 2000 words)	<ul style="list-style-type: none">• Clear presentation of ideas and analysis• Justifies the choice of subject for the research project and why this might be beneficial to the organization• Selects and justifies appropriate research methods for the project• Demonstrate understanding of the key stages in undertaking a research project• Indicates which analytical/statistical tools would be most appropriate and why• The design plan takes account of the resourcing implications of carrying out the research e.g. staffing and other costs

Evaluation:

Report by Student (Internship File)

- | | |
|----------------------------------------------------------------------------------------------------------|-----|
| a. Organization & Presentation/Language and clarity /substance of Contents covered and Comprehensiveness | 20% |
| b. Research Report | 30% |

Industry Feedback (continuous)	20%
--------------------------------	-----

Presentation & Viva (At the end)	30%
----------------------------------	-----

Total	100%
-------	------

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

INTERNATIONAL BUSINESS

Course Code: BCH 509

L:1, T:3, P/FW:0 C:04

Course Objective:

To introduce students to the contemporary issues in International Business that illustrate the unique challenges faced by managers in the international business environment.

Course Contents:

Module I: Introduction to International Business

Nature and scope of international business, International business environment, Classical theory of international trade: Absolute cost advantage theory, comparative cost theory, and Modern theory of international trade. Michael Porter model of competitive advantage of nations, Globalization – forces, Meaning, dimensions and stages in Globalization

Module II: International Business Environment

Tariff and non-tariff barriers, General Agreement on Trade and Tariffs (GATT), World Trade Organization, Important Ministerial Conferences & their outcomes, Dispute settlement mechanism under WTO, Regional Integrations, Trade Blocks – nature and levels of integration, arguments for and against regional integration.

Module III: Modes of International Entry

International Business – Entry modes, Franchising, Exporting, Licensing, International Agents, International Distributors, Cross Border Mergers & Acquisitions, Strategic Alliances, Joint Ventures, Overseas Manufacture and International Sales Subsidiaries, Outsourcing, FDI, FII, PN

Module IV: International Financial Management

Introduction to International Financial Management –International Monetary System, exchange rate system (floating and fixed) Financial Markets and Instruments- Introduction to Export and Import Finance – ECGC & EXIM Bank, Methods of payment in International Trade: Letter of Credit, Banker's Acceptance, Draft.

Module V: Forex Exposure

Country Risk Analysis, Political, Social and Economic, Types of Forex Exposure: Accounting, Operating & Transaction – their management, An introduction to interest rate exposure.

Module VI: Foreign Trade Procedure

An Introduction to Foreign trade Policy and its impact on different sectors of the Economy. Documentation Framework: Types, Characteristics of Document, Export Contract - INCO Terms - Processing of an Export Order.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References

Charles W L Hill. and Arun Kumar Jain (2007), International Business: competing in the global market place, Mc Graw-Hill

John D. Daniels Lee H Radebaugh, (2007), International Business: Environments and Operations. Addison Wesley.

Cherulinam, Francis, International Business, 3rd edition, Prentice Hall India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

BUSINESS DATA PROCESSING

Course Code: BCH 518

L:1, T:3, P/FW:0 C:04

Course Objective:

To help students to understand the DBMS concepts with oracle as a tool

Course Contents:

Module I: Introduction to DBMS

Basics of Business Data Processing, Concept of Database, Table, (Relation), Attributes, Primary Key, Foreign Key, Concept of RDBMS. Introduction to ORACLE Features, DSS, Data warehouse, Data Mart, Web Server, Role & responsibilities of ORACLE DBA

Module II: Introduction to SQL

Features of SQL, SQL statements ,i.e. DDL - CREATE, ALTER - ADD, MODIFY, DELETE clauses , DML - INSERT, UPDATE, DELETE SELECT statement with WHERE, ORDER BY, GROUP BY, HAVING Clauses, Set operations in SQL, Nested queries, GRANT and REVOKE

Module III: Functions and Introduction to PL / SQL

MAX, MIN SORT, COUNT, AVERAGE Numeric, String Functions, Conversion Functions like TO_CHAR, TO_DATE, Date Functions. Difference between SQL AND PL/SQL, Block definition structure, Block Functions - %Type, %RowType, IF.....ELSE ...END IF Statement, FOR....LOOP.. END LOOP, WHILE...LOOP... END LOOP

Module IV: Concept of Cursors and Triggers

Types- Implicit, Explicit Open, Close cursor. Block Level, Field level triggers, Simple example to be solved with Form

Module V: Working with forms Menus and Reports

Basic Concept, Application Development in Form, Creating a Form, Running a Form, Form Triggers, maintaining Standards in Forms, Master Detail Forms, Libraries and Alerts; Using Default Menu, Using custom menu Attaching a Menu Module to a Form, Opening a Form through a menu Features, Defining data Module for a Report, Specify Runtime Parameter form for report, specify runtime parameter form for a report.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References

- An introduction to database:- Date C.J.
- Commercial Application Development Using Developer 2000 by Ivan Bayross.
- Structured Query Languages (SQL) By Osborne.
- SQL – Scott Urman
- Teach yourself ORACLE 8 – Ed.Whalen in 21 days.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

MARKETING MANAGEMENT

Course Code: BCH 590

L:1, T:3, P/FW:2 C:04

Course Objective:

To help students to understand the concept of marketing and its applications, also to expose the Students to the latest trends in marketing

Course Contents:

Module I: Introduction

Nature and scope of marketing- Importance of marketing as a business function - and in the economy - Marketing concepts - Traditional and Modern, Selling V/S marketing - Marketing Environment, Types of different marketing strategies

Module II:- Product Mix Strategy

Product - concept of product - consumer and Industrial goods - product planning and development, Product mix, New product development process, product life cycle concept, Importance of Branding, Brand Equity, Challenges of branding, Packaging - role and functions.

Module III:- Pricing Considerations and Strategies

Introduction to various objectives of pricing, Pricing Process; Adapting the price: Concept of geographical pricing, promotional pricing, discriminatory pricing. Understanding various pricing strategies and their application

Module IV: Market Segmentation

Markets and Segmentation; Meaning of Market - Various types of markets and their characteristics; Concept of market segmentation and its Importance - bases for market segmentation

Module-V

Distribution channels - concept and role - types of distribution channels - Factors affecting choice of a distribution channel.

Module- VI

Buying Behaviour for Consumer Markets and Industrial Markets, Types of Buying Situations, Buying Decision Process and Factors Affecting Buyer Behaviour, Consumer Adoption Process

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

Text & References:

- Philip Kotler & Kevin Lane Keller: Marketing Management – 15th edition (2017) Pearson Education
- C. N. Sontakki: Marketing Management in the Indian Back Ground (2016) Kalyani Publications New Delhi.
- Seth Godin : This is Marketing: You Can't Be Seen Until You Learn To See (2018) Portfolio Penguin
- Donald Miller & Dr. J.J. Peterson : Marketing Made Simple: A step- by- step Story Brand Guide (2020) HarperCollins Leadership
- John Hall : Top of Mind: Use content to Unleash Your Influence and Engage Those who Matter to you (2017) Mc- Graw- Hill Education
- Anisha Motwani : Storm the Norm: Untold Stories of 20 Brands that did it Best (2016) Rupa Publications India

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

HUMAN RESOURCE MANAGEMENT

Course Code: BCH512

L:1, T:3, P/FW:0 C:04

Course Objective:

To help students to understand the concept of human resource management to enable them to better manage the most important asset of any organisation which are people.

Course Contents:

Module I

Human Resource Management – Meaning of HRM, Importance of HRM, Objectives and functions, Process of HRM, systems and techniques, Role of human resource manager, duties and Responsibilities of human resource manager.

Module II

Human Resource planning, Meaning and importance of Human resource planning, benefits of human resource planning. Job Analysis, Job Description and Job Specification. Recruitment and Selection– Uses of tests in selection

Module III

Training– Meaning of Training, Need for training, benefits of training, identification of training needs, methods of training. Issues related with Induction and Placement.

Module IV

Performance Appraisal and Compensation – Meaning of performance appraisal, objectives of Performance appraisal, methods of performance appraisal and limitations. Principles and Techniques of wage fixation, job evaluation, compensation – meaning of compensation, objectives of compensation.

Module V

Promotion and Transfers – Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing.
Work Environment – Fatigue, monotony and boredom, Industrial accidents, Employee safety, Morale, Grievance and Grievances handling.

Module VI

HRD – Meaning and Importance of HRD. Knowledge management, knowledge resources. Impact of globalization on human resource management

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- C.B. Mamoria, Personnel Management.
- Edwin Flippo, Personnel Management.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- Biswanath Chosh, Human Resource Development and Management.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE FINANCIAL MANAGMENT – I / (AFM-I)

Course Code: BCH 584

L:1, T:3, P/FW:0 C:04

Course Objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganisation.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

Course Contents:

MODULE I: ROLE OF SENIOR FINANCIAL ADVISOR

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management - Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

MODULE II: FINANCE IN MULTI-NATIONAL ORGANISATION

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

MODULE II: INTERNATIONAL CORPORATE FINANCE

Sources of international finance - Euro bonds, Euro Dollar & Foreign currency bond markets - concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds - role of IMF and WTO

MODULE IV: MERGERS & ACQUISITIONS

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

MODULE V: BUSINESS REORGANISATION & FINANCIAL RECONSTRUCTION

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Advance Finance Management (AFM)**
- Brigham Eugene F & Daves Phillip R, Intermediate Financial Management, Cengage
- Paul SK, Advanced Financial Management, New Central Book Agency (P) Ltd
- Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill
- Arnold Glen, Essentials of Corporate Financial Management, Financial Times Prentice Hall

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE PERFORMANCE MANAGEMENT – I / (APM-I)

Course Code: BCH 585

L:1, T:3, P/FW:0 C:04

Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Course Contents:

MODULE I: STRATEGIC PLANNING AND CONTROL MECHANISM

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

MODULE II: DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

MODULE III: EXTERNAL INFLUENCES ON AN ORGANISATION

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

MODULE IV: CHANGES IN BUSINESS STRUCTURE AND PERFORMANCE MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

MODULE V: DESIGNING MANAGEMENT INFORMATION SYSTEMS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- Kaplan Publishing, ACCA Advance Performance Management (APM)
- Caldwell Charles M, Performance Management, American Management Association
- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Publication

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE AUDIT & ASSURANCE- I / (AAA-I)

Course Code: BCH 586

L:1, T:3, P/FW:0 C:04

Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Recognise the legal and regulatory environment and its impact on audit and assurance practice
- Demonstrate the ability to work effectively on an assurance or other service engagement
- Assess and recommend appropriate quality control policies
- Identify and formulate the work required to meet the objectives of audit assignments

Course Contents:

MODULE 1 - REGULATORY ENVIRONMENT

International regulatory frameworks for audit and assurance services - public oversight of audit and assurance practice - The impact of corporate governance principles on audit and assurance practice - The role of audit committees and impact on audit and assurance practice.

MODULE 2 - CONSIDERATION OF LAWS IN AUDIT

Money laundering - Importance of customer due diligence (CDD) also referred to as Know Your Customer (KYC) - Flagging potentially suspicious transactions - Laws and regulations

MODULE 3 - PROFESSIONAL AND ETHICAL CONSIDERATIONS

Code of Ethics for Professional Accountants - The fundamental principles and the conceptual framework approach - Ethical implications of the external auditor providing non-audit services to a client including an internal audit service - Fraud and error - current and possible future role of auditors in preventing, detecting and reporting error and fraud - Professional liability - practicability and effectiveness of ways in which liability may be restricted including the use of liability limitation agreements.

MODULE 4 - QUALITY CONTROL AND PRACTICE MANAGEMENT

Quality control (firm-wide) - Elements of a system of quality control relevant to a given firm. - Advertising, tendering and obtaining professional work and fees - Appropriateness of publicity material including the use of the ACCA logo and reference to fees - Professional appointments - client acceptance; engagement acceptance (new and existing engagements) - Establishing the preconditions for an audit - Agreeing the terms of engagement

MODULE 5 - CURRENT ISSUES AND DEVELOPMENTS

Professional and ethical developments - Emerging ethical issues and evaluation of the potential impact on the profession, firms and auditors - The content and impact of exposure drafts, consultations and other pronouncements issued by IFAC and its supporting bodies - Other current issues - Current developments in business practices, practice management and audit methodology - Big data and the use of automated tools and techniques such as data analytics and the potential impact on the conduct of an audit and audit quality.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Reference book:

- Kaplan Publishing, ACCA Advanced Audit and Assurance (AAA)

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

STRATEGIC BUSINESS LEADER – III / (SBL-III)

Course Code: BCH 682

L:2, T:3, P/FW:0 C:05

Course Objective:

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Understand and apply the process of risk management
- Organisation control and audit
- Finance function in planning & decision making
- Innovation and change management

Course Contents:

Module I: Risk Management

Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies

Module II: Organisation Control & Audit

Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting

Module III: Finance Function in Planning & Decision Making

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

Module IV: Innovation Management

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment

Module V: Change Management

Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey's contextual features – managing change using Lewin's 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix – leading and managing change projects – post project reviews

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Strategic Business Leader (SBL)**
- Business Policy and Strategic Management, Jauch & Glueck
- Strategic Management, Formulation, Implementation & Control, Pearce & Robinson (McGraw Hill), (9th Edition)

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
Fundamentals of Financial Analytics	BCH621	2:3:0	5	2

A. COURSE LEARNING OUTCOME

CLO 1	<ul style="list-style-type: none">Understand how data is collected, created, stored, and shared by technology and structured data for use in analysis.
CLO 2	<ul style="list-style-type: none">Understand how to use data mining techniques to discover fraud in financial data using stochastic modeling.
CLO 3	<ul style="list-style-type: none">Create visualizations of data to provide clear insights into associations, relationships, outliers and other data intimations related to accounting anomalies.
CLO 4	<ul style="list-style-type: none">Understand how data is collected, created, stored, and shared by technology and structured data for use in analysis.

B. SYLLABUS

Module I:

Financial Analytics Introduction: Meaning-Importance of Analytics- Applications of Financial Analytics in business decision making- -Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement-Elements of Financial Health: Liquidity, Leverage, Profitability- Major tools in financial analytics

Module II:

Data Analysis; Data & Analytics-Data Dictionary, Data Types and data Handling- dealing with missing or incomplete data, data classification, Data Quality, Data presentation/summarization. MS Excel functions-Spread sheet analysis and modeling-R Programming

Module III:

Predictive Analytics – Simple linear regression, multiple linear regression, forecasting techniques; application of predictive analytics in retail, direct marketing, financial services, insurance, etc-Logistic regression.

Module IV:

Analytics under Uncertainty: Survival analysis and its applications; Classification and regression trees; dynamic pricing and revenue management; Analytics in Finance – discounted cash flows, profitability analysis, asset performance measurement tools, introduction to Insurance loss models.

Evaluation:

Components	CPA	T	Q/S/CA	A	ME	EE
Weightage (%)	30	-	-	5	15	50

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

DISSERTATION

Course Code: BCH 655

L:0, T:0, P/FW:0 C:06

The Aims of the Dissertation

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree

The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

The Dissertation Topic

It is usual to give you some discretion in the choice of topic for the dissertation and the approach to be adopted. You will need to ensure that your dissertation is related to your field of specialization.

Deciding this is often the most difficult part of the dissertation process, and perhaps, you have been thinking of a topic for some time.

It is important to distinguish here between 'dissertation topic' and 'dissertation title'. The topic is the specific area that you wish to investigate. The title may not be decided until the dissertation has been written so as to reflect its content properly.

Few restrictions are placed on the choice of the topic. Normally we would expect it to be:

- relevant to business, defined broadly;
- related to one or more of the subjects or areas of study within the core program and specialisation stream;
- clearly focused so as to facilitate an in-depth approach, subject to the availability of adequate sources of information and to your own knowledge;
- of value and interest to you and your personal and professional development.

Planning your dissertation

This will entail following:

- Selecting a topic for investigation.
- Establishing the precise focus of your study by deciding on the aims and objectives of the dissertation, or formulating questions to be investigated. Consider very carefully what is worth investigating and its feasibility.
- Drawing up initial dissertation outlines considering the aims and objectives of the dissertation. Work out various stages of dissertation
- Devising a timetable to ensure that all stages of dissertation are completed in time. The timetable should include writing of the dissertation and regular meetings with your dissertation guide.

The dissertation plan or outline

It is recommended that you should have a dissertation plan to guide you right from the outset. Essentially, the dissertation plan is an outline of what you intend to do, chapter wise and therefore should reflect the aims and objectives of your dissertation.

There are several reasons for having a dissertation plan

- It provides a focus to your thoughts.
- It provides your faculty-guide with an opportunity, at an early stage of your work, to make constructive comments and help guide the direction of your research.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

- The writing of a plan is the first formal stage of the writing process, and therefore helps build up your confidence.
- In many ways, the plan encourages you to come to terms with the reading, thinking and writing in a systematic and integrated way, with plenty of time left for changes.
- Finally, the dissertation plan generally provides a revision point in the development of your dissertation report in order to allow appropriate changes in the scope and even direction of your work as it progresses.

Keeping records

This includes the following:

- Making a note of everything you read; including those discarded.
- Ensuring that when recording sources, author's name and initials, date of publication, title, place of publication and publisher are included. (You may consider starting a card index or database from the outset). Making an accurate note of all quotations at the time you read them.
- Make clear what is a direct quotation and what is your paraphrase.

Dissertation format

All students must follow the following rules in submitting their dissertation.

- Front page should provide title, author, Name of degree/diploma and the date of submission.
- Second page should be the table of contents giving page references for each chapter and section.
- The next page should be the table of appendices, graphs and tables giving titles and page references.
- Next to follow should be a synopsis or abstract of the dissertation (approximately 500 words) titled: Executive Summary
- Next is the 'acknowledgements'.
- Chapter I should be a general introduction, giving the background to the dissertation, the objectives of the dissertation, the rationale for the dissertation, the plan, methodological issues and problems. The limitations of the dissertation should also be hinted in this chapter.
- Other chapters will constitute the body of the dissertation. The number of chapters and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to your major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.
- After this concluding chapter, you should give a list of all the references you have used. These should be cross - references with your text. For articles from journals, the following details are required e.g.
Draper P and Pandyal K. 1991, The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol18, No6, Nov, pp 791-832.
For books, the following details are required:
Levi, M. 1996, International Financial Management, Prentice Hall, New York, 3rd Ed, 1996
- Finally, you should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.

Guidelines for the assessment of the dissertation

While evaluating the dissertation, faculty guide will consider the following aspects:

1. Has the student made a clear statement of the objective or objective(s).
2. If there is more than one objective, do these constitute parts of a whole?
3. Has the student developed an appropriate analytical framework for addressing the problem at hand.
4. Is this based on up-to-date developments in the topic area?
5. Has the student collected information / data suitable to the frameworks?
6. Are the techniques employed by the student to analyse the data / information appropriate and relevant?
7. Has the student succeeded in drawing conclusion form the analysis?
8. Do the conclusions relate well to the objectives of the project?
9. Has the student been regular in his work?
10. Layout of the written report.

Evaluation:

Dissertation: 75

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Viva Voce: 25

Total: 100

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education
Bachelor of Commerce (Hons.)

ENTREPRENEURSHIP DEVELOPMENT

Course Code: BCH671

L:1, T:3, P/FW:0 C:04

Course Objective:

The objective of the course is to provide students an understanding of entrepreneurship & the process of creating and growing a new venture. The course also focuses on giving the students the concept of an entrepreneur who is willing to accept all the risks & put forth the effort necessary to create a new venture.

Course Contents:

Module I: Basic Concepts

Qualities, Characteristics of an entrepreneur, Venture idea generation, Ideas and the entrepreneurship, Women entrepreneurs, Preliminary Screening, Drawbacks or Problems of entrepreneurship, Reasons of failure, Overview of setting up an enterprise.

Module II: Project Appraisal

Pre-feasibility Report, Project Report, Comparative Rating of Product ideas, Cash Flow, Financial Analysis and Planning, Sources of Finance. Stages of Project Feasibility Analysis-Market, Technical, Financial, Social Analysis, Project Implementation Stages

Module III: Financial Analysis

Financing the project, Sources of finance, Venture Capital Sources, What Investor looks in the Investment Proposal, Outline for a Venture Capital Proposal. Sources of finance from different banks, Proposal with IDBI etc.

Module IV: Market and Materials Management Analysis

Vendor development, vendor selection decision factors, methods of price determination, direct and hidden cost in material management, market development, market feasibility, activities and decisions in materials management

Module V: Project Management

Steps and procedure for setting up small scale, Role of Banks and Financial Institutions in Development, E-Commerce, E-Business, E-Auction. Project management problems.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- Developing Entrepreneurship, Udai Pareek Sanjeev & Rao T.V, Printers, Ahmedabad
- Issues and Problems: Small: 1, Sharma, S.V.S., Industry Extension Training Institute, Hyderabad
- A Practical Guide to Industrial Entrepreneurs; Srivastava, S.B., Sultan Chand & Sons
- Entrepreneurship Development; Bhanussali, Himalaya Publishing, Bombay

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education

Bachelor of Commerce (Hons.)

Course Name	Course Code	LTP	Credit	Semester
SPREADSHEET BUSINESS MODELINGIN	BCH 672	1:3:0	4	1

Course Objective:

This course is aimed to study the computer programs for business and financial modeling and structuring and solving financial problems using spreadsheets and structured programming techniques. The objective of the course is to develop skills in translating financial models into spreadsheets using Microsoft Excel and to utilize and integrate spreadsheet functionalities, programming, and interfaces in financial applications.

- **Data Visualization using Google Data Studio:** Getting started with Google Data Studio, Data story telling with various, charts, making interactive reports with viewer filters and date, range controls, Creating product catalogues, video libraries, and other, hyperlinked content, Data visualization art. Connecting data sets to various Google Marketing Platform, including Google Ads, Analytics, Display & Video 360, Search Ads 360, Google Cloud Storage, Social media platforms such as Facebook, Reddit, and Twitter, Sharing and collaborate Data Studio file with another editor, working together in real time as a team.
- **Data Visualization with Tableau:** Getting started with Tableau Desktop, Creating the first charts, Filtering and sorting data, Common charts, assembling a dashboard layout, Drilldown between dashboards, Transform the data Creating more advanced chart types Using multiple source tables, Interactions, Advanced visualizations, Creating a data story in Tableau.
- **Data Visualization with Microsoft Power BI:** Introduction to power BI - need, importance, power BI cloud and power BI services, Power BI desktop - installation, usage creating power BI reports, auto filters, report visualizations and properties, chart and map report properties, Table and Matrix in Power BI, Subtotal and Total in Matrix, Cards and Filters in Power BI, hierarchies and drilldown reports, Slicers in Power BI, Advanced Charts in Power BI, Appending Files and Tables in Power BI, Merging Files and Tables in Power BI, data analysis expressions (DAX), publish power BI report, working with my work space group.

Examination Scheme



Components	CPA	CT	Q/S	A	CE	EE
Weightage (%)	15	30	-	5	50	0

Text & References:

1. Benninga, S. (2000), Financial Modeling, 2nd Ed, MIT Press
2. Microsoft excel 2010 All in One for Dummies by H. Greg, 2010, Willey Publishing, Inc

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

E-COMMERCE AND ITS APPLICATIONS

Course Code: BCH673

L:1, T:3, P/FW:2 C:04

Course Objective:

The subject will provide students with the knowledge to cover wide-ranging aspects of conducting business on the Internet.

Course Contents:

Module I: E-Commerce Concept

Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, limitations of E-Commerce, precaution for secure E-Commerce, proxy services. Concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI, Factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

Module II: Types of E-Commerce

Meaning of B2C, B2B, C2C, P2P, Applications in B2C- E-Banking, E-Trading, E-Auction - Introduction and overview of these concepts, Application of B2B- E-distributor, B2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer to peer business model Introduction and basic concepts

Module III: E-Marketing

Traditional Marketing V/S E-Marketing, Impact of Ecommerce on markets; marketing issue in E-Marketing, Promoting your E-Business, Direct marketing, one to one marketing

Module IV: E-Finance

Areas of E-Financing, E-Banking, traditional v/s E-Banking, operations in E-Banking; E-Trading- Stock marketing, trading v/s E-Trading, Importance of E-Trading, Advantages of E-trading, operational aspects of E-Trading

Module V: E-Payment

Transactions through Internet, Requirements of E-Payment system, Post paid payment system- Credit card solutions, cyber cash Internet cheques; Instant Paid payment system- Debit card, direct debit. Prepaid payment system- Electronic cash, smart cards

Evaluation Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

Text & References:

- Bajaj. (2000). E-Commerce: The Cutting Edge of Business (1 ed.). McGraw Hill.
- Joseph, P. (2008). E-Commerce:An Indian Perspective (3 ed.). PHI.

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE FINANCIAL MANAGMENT – II / (AFM-II)

Course Code: BCH 684

L:1, T:3, P/FW:0 C:04

Course Objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques& estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

Course Contents:

MODULE I: ADVANCED INVESTMENT APPRAISAL TECHNIQUES

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

MODULE II: COST OF CAPITAL

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM propositions in financial management

MODULE III: INTERNATIONAL PROJECT APPRAISAL

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

MODULE IV: ADVANCED RISK MANAGEMENT

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

MODULE V: MERGERS & ACQUISITIONS

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

Text & References:

- **Kaplan Publishing, ACCA Advance Financial Management (AFM)**
- Brigham Eugene F & Daves Phillip R, Intermediate Financial Management, Cengage
- Paul SK, Advanced Financial Management, New Central Book Agency (P) Ltd
- Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill
- Arnold Glen, Essentials of Corporate Financial Management, Financial Times Prentice Hall

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE PERFORMANCE MANAGEMENT – II / (APM-II)

Course Code: BCH 685

L:1, T:3, P/FW:0 C:04

Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Course Contents:

MODULE I: PERFORMANCE MEASUREMENT IN PRIVATE SECTOR

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

MODULE II: DIVISIONAL PERFORMANCE & TRANSFER PRICING

Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

MODULE III: PERFORMANCE MANAGEMENT SYSTEMS - PMS

Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system

MODULE IV: PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP)

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

MODULE V: ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Advance Performance Management (APM)**
- Caldwell Charles M, Performance Management, American Management Association
- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Publication

AMITY UNIVERSITY RAJASTHAN

Amity Directorate of Online Education Bachelor of Commerce (Hons.)

ADVANCE AUDIT & ASSURANCE- I / (AAA-I)

Course Code : BCH 686

L:1, T:3, P/FW:0 C:04

Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Apply the International Standards on Auditing
- Evaluate findings and the results of work performed and draft suitable reports on assignments
- Identify and formulate the work required to meet the objectives of non-audit assignments
- Understand the current issues and developments relating to the provision of audit-related and assurance services

MODULE 1 - PLANNING AND CONDUCTING AN AUDIT OF HISTORICAL FINANCIAL INFORMATION

Planning, materiality and assessing the risk of material misstatement - Materiality and Performance materiality - Business risks, audit risks and risks of material misstatement Evidence and testing considerations - Substantive and test of controls - Audit procedures and obtaining evidence - Analytical procedures for financial and non-financial data

MODULE 2 - AUDIT OF GROUPS AND USING THE WORK OF OTHERS

Using the work of Experts - Using the Work of Internal Auditors - Potential impact of an internal audit department - Impact of outsourced functions on the conduct of an audit - Joint Audits - Group audits - specific matters to be considered before accepting appointment as group auditor to a group

MODULE 3 - COMPLETION AND REVIEW

Subsequent events and going concern - Audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis in given situations - Completion and final review - use of written representations from management - emphasis of matter paragraph, other matter paragraph and KAM disclosure

MODULE 4- AUDITORS REPORT AND OTHER REPORTING

Auditor's reports - Reports to those charged with governance and management - content of reports to those charged with governance and management - Reporting on other assignments - content of a report for an Evaluation of prospective financial information.

MODULE 5 - OTHER ASSIGNMENTS

Audit-related and assurance services - Specific assignments - Due Diligence - Review of interim financial information - Prospective financial information - Forensic audits - The audit of social, environmental and integrated reporting - The audit of performance information (pre-determined objectives) in the public sector

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Reference book:

- Kaplan Publishing, ACCA Advanced Audit and Assurance (AAA)