

Detailed Course Scheme
Bachelor of Commerce
B.Com (Hons.)

Semester VI
(2017- 2020)

DOC201906180017



RNB GLOBAL UNIVERSITY

RNB Global City, Ganganagar Road,
Bikaner, Rajasthan 334601

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (Hons.) program for (January-June) Even Semester, 2020 along with Examination pattern is as follows:

Course Scheme

Semester -VI

S. No	Course Code	Course Name	L	T	P	Credits
1.	11015600	Fundamentals of Investment	5	1	0	6
2.	11015400	Auditing & Corporate Governance	5	1	0	6
3.	11015500	Indirect Tax Law	5	1	0	6
4.	11017700	Business Research Methods & Project work	5	1	0	6
5	11004000	Ability & Skill Enhancement - VI	0	0	2	2
6.	99002700	Human Values & Social Service/NCC/NSS	-	-	-	1
7.	99002800	Workshops & Seminars	-	-	-	1
Total			20	4	2	28

EVALUATION SCHEME

The evaluation of the B.Com (Hons.) program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+ : 5 marks	5
TOTAL	50	

External Assessment

Type	Marks
Theory	50

CURRICULUM

Course Name: Fundamentals of Investments

Course Code: 11015600

Course Outline

Unit I: The Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit II: Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit III Approaches to Equity Analysis

Hypothesis Introductions to Fundamental Analysis , Technical Analysis and Efficient Market dividend capitalization models, and price earnings multiple approach to equity valuation.

Unit IV: Portfolio Analysis and Financial Derivatives

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

Unit V: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education.
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education.
5. Mayo, *An Introduction to Investment*, Cengage Learning.

Course Name: Auditing and Corporate Governance

Course Code: 11015400

Course Outline

Unit I: Introduction Auditing

Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit II: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit III: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit IV: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit V: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Unit VI

Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate CSE and Business Ethics, CSE and Sustainability, Corporate Governance's provisions under the Companies Act 2013, CSR Committee, CSE Models, Codes, and Standards on CSR.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers).
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan.
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press.
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press.
13. Relevant Publications of ICAI on *Auditing* (CARO).
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Course Name: Indirect Tax Law

Course Code: 11015500

Course Outline

Unit I Service Tax I

Service tax – concepts and general principles, Charge of service tax and taxable services.

Unit II Service Tax II

Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit III: VAT

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

Unit IV: Central Excise

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.

Unit V: Customs Law

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

Suggested Readings

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi.
3. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*.
4. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.

Course Name: Business Research Methods and Project Work

Course Code: 11017700

Course Outline

Section A- Business Research Methods

Unit I: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit II: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit III: Measurement and Hypothesis Testing

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size , Decision; Secondary data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests. Testing the assumptions of Classical Normal Linear Regression.

Section B: Project Report

Unit IV: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

Course Name: Ability and Skill Enhancement - VI

Course Code: 11004000

Course Outline – Final Assessment – Report/Presentation

Unit I : Verbal Reasoning & English Aptitude

Logical Sequence of Words, Verbal Analogy, Classification, Blood Relation Test, Syllogism, Reading Comprehension

Unit II : Winning Attitude

Attitude is the most important thing for success, how to develop a winning attitude, what is it, when we need it, what is mindset, how to have a winning and positive mindset, how to win in difficult situations, Positive thinking, passion, dedication, confidence, well preparation, focus, hard work, planning, never give up, etc - some traits that help in developing winning attitude.

Unit III: Understanding the News

Reading Current News, Comparing & Analysing the news, Write an editorial, News Vocabulary, Presentation on any major news (political/social/sports/economics).

Unit IV: Be a Journalist

Chat Show, Panel Discussion, Parliamentary debate, News Inspired Theatrical Performance.

Unit V: Report

Preparing a report on major National/International News – Insights/ review of major news papers and news channels.

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

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