

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

**Semester VI**  
**(2022- 2025)**

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**RNB**  
GLOBAL UNIVERSITY  
Educating stars for tomorrow

**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, 2025 along with Examination pattern is as follows:

### **Course Scheme**

#### **Semester -VI**

S. No	Course Code	Course Name	L	T	P	Credits
1.	11015400	Auditing & Corporate Governance	5	1	0	6
2.	11015600	Fundamentals of Investment	5	1	0	6
3.	11002500	Corporate Accounting	5	1	0	6
4.	11004600	Income Tax Law and Practice	4	1	2	6
5.	11004000	Ability & Skill Enhancement - VI	2	0	0	2
6.	99003300	Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
<b>Total</b>			<b>21</b>	<b>4</b>	<b>2</b>	<b>27</b>

### **Discipline Specific Electives**

Course Code	Course Name
<b>Group A</b>	
11015100	Management Accounting (DSE 1)
11009700	Corporate Tax Planning
11017600	Advertising (DSE 2)

11009900	Banking and Insurance
11010000	Computerized Accounting System
11010100	Financial Markets, Institutions and Financial Services
<b>Group B</b>	
11017700	Business Research Methods and Project Work (DSE 1)
11015600	Fundamentals of Investment
11010600	Consumer Affairs and Customer Care
11010700	Business Tax Procedures and Management
11019600	International Business (DSE 2)
11010900	Industrial Relations and Labour Laws

### **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
<b>TOTAL</b>	<b>50</b>	

#### **External Assessment**

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

### **EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS**

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students have to join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

### **CURRICULUM**

**Course Name: Fundamentals of Investments**

**Course Code: 11015600**

#### **Objectives**

- To provide an overview of the various business process, analyze operations, production planning.
- To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

#### **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, 8<sup>th</sup> 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**

## **Objectives**

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- To appreciate the role of auditing in business
- To familiarize the students with the concepts of internal control.

## **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: Corporate Accounting**

**Course Code: 11002500**

### **Objectives:**

- To provide an overview of the various accounting treatment that are required in various corporate events which include issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. The objective is to provide overall accounting treatment in case of companies explaining the standards and principles of Accounting.
- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### **Course Outline**

#### **Unit I : Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

#### **Unit II: Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

#### **Unit III: Valuation of Goodwill and Valuation of Shares**

Concepts and calculation: simple problem only.

#### **Unit IV: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

### **Unit V: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

### **Unit VI: Banking Companies**

Difference between balance sheet of banking and non-banking company.

### **Unit VII: Cash Flow Statement**

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

### **Suggested Readings:**

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House.
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand.
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

## **Course Name: Income Tax Law and Practice**

**Course Code: 11004600**

### **Objective**

- The objective of the lesson and the class will be to provide knowledge to the students about the financial market of India, focused on the Stock Market (Capital Market). The pedagogy will include lectures about the various terminologies and concepts of the Share market. The lectures will be designed in such a way to teach students about the practical aspects of share market i.e. how to trade and how to be a good investor.
- To provide basic knowledge and equip students with application of principles and



provisions of Income-tax Act, 1961 and the relevant Rules.

### **Course Outline**

#### **Unit I: Introduction**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number(PAN).

**Residential status;** Scope of total income on the basis of residential status of Individual only Exempted income under section 10

#### **Unit II: Computation of Income under different heads-1**

Income from Salaries; Income from house property (Only Simple and basic concepts)

#### **Unit III: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts).

#### **Unit IV: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual.

#### **Unit V: Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

#### **Suggested Readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Course Name: Ability and Skill Enhancement - VI**

**Course Code: 11004000**

#### **Objectives**

This three year syllabus is a journey that aims to explore the dynamics and techniques of effective interpersonal communication.

## **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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