

## Credit Based VI SEMESTER B.B.A. Degree

### Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	Company Law	BBABMC361	5	20	120	150
2	Investment Management	BBABMC362	5	20	120	150
3	Cost and Management Accounting	BBABMC363	5	30	120	150
4	Auditing	BBABMC364	5	30	120	150
5	Financial Management	BBABMC365	5	30	120	150
6	Taxation-II	BBABMC368	5	30	120	150

Code: BBABMC361

**Credit Based VI Semester BBM Degree**  
**Course: BBM**  
**Course Paper: Company Law**  
**No. of Modules: 5**  
**(Five hours per week. Max.Marks:150)**

**Objective of the course:**

1. To study the meaning and features of joint stock company.
2. To learn the steps involved in the formation of the company.
3. To study the concept of share and share capital.
4. To know the qualifications and disqualifications of directors and secretary.
5. To study the concept of company meetings.

**Module I- An introduction to Joint Stock Company: 12 Hours**

Meaning and features of joint stock company, Lifting the corporate veil, Special privileges and advantages to private company, Types of companies.

**Course Outcome:**

1. What are the privileges of a private company?
2. Define Joint Stock Company and bring out its distinctive features.
3. State the cases in which the corporate veil can be lifted.

**Module II- Formation of a company: 12 Hours**

Promotion-meaning, stages, Incorporation-procedure, Promoter-meaning, legal position, duties and rights, liabilities of a promoter, Memorandum of association-Clauses, Doctrine of ultra vires, Articles of association-Doctrine of constructive notice, Table A, Prospectus-contents, provisions, Golden rule for framing prospectus, Consequences in misstatement in prospectus.

**Course Outcome:**

1. Write a note on doctrine of ultra vires.
2. What is memorandum of association? Explain its clauses.
3. Discuss the stages in the formation of a company.
4. What are the consequences of misstatement in the prospectus?

**Module III- Share capital and shares: 12 Hours**

Types of share capital, types of shares, Allotment of shares, Right Issue, Bonus Share, Calls on shares, Forfeiture of shares, Surrender of shares, Lien on shares, Demat account-features, Modes of acquiring membership, Who can be a member?, Register of members.

**Course Outcome:**

1. Write a note on Demat account.
2. Explain the general and special provisions regarding the allotment of shares.
3. Define membership. Explain the different ways of acquiring membership.
4. Explain the different kinds of shares that can be issued by a company.

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**Module IV- Company Management:****12 Hours**

Company secretary, qualifications and duties, directors-qualifications and disqualifications, appointment and removal duties and liabilities.

**Course Outcome:**

1. Define the term Director. State the provisions of companies act regarding the modes of appointment of the directors of a company.
2. What are the duties and liabilities of directors?
3. What are the qualifications of company secretary?

**Module V- Company Meetings:****12 Hours**

Essentials of meetings, Types, Resolutions-types, Proxies, Oppression and management, Winding Up-Types.

**Course Outcome:**

1. Explain the types of winding up.
2. Explain the different types of resolution.
3. Describe the types of meetings, State the provisions regarding AGM.
4. What is a company meeting? Bring out the essentials of a valid meeting.

**Books for reference:**

1. N.D.Kapoor - Company Law
2. Dr.Umesh Maiya - A textbook of Company Law
3. Avatar Singh - Company Law
4. P.P.S.Gogna - Comapny Law
5. B.S.Raman - Comapny Law

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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**Credit Based VI Semester BBM Degree**  
**Course: Investment Management**  
**Number of Chapter: 05**  
**(5 hours per week. Max. Marks: 150)**

**Objectives of the course: To give an insight to the students about the various investment management concepts.**

**Unit 1: Investment types and scopes**

**10 hours**

Speculation, Gambling, Risk of investment, features, avenues of investment, security form of investment, non security form of investment

Innovative financial instruments- credit rating of debt instruments, new instruments trading in the market, Credit rating- Meaning, Key factors, Merits and demerits, Agencies

**Course outcomes:**

1. What do you mean by Speculation?
2. Explain the various avenues of investment.
3. Explain securities and non securities form of investment.
4. Write a note on innovative financial instrument.
5. Explain various credit rating agencies.

**Unit 2: Fundamental and technical analysis**

**10 Hours**

Fundamental and technical analysis- Economy, Industry and company, benefits, assumptions, differences between Fundamental and technical analysis, Brief discussion on important tools of technical analysis. How to Pick Blue chips.

**Course Outcomes:**

1. Briefly explain the fundamental analysis concept.
2. Write differences between fundamental analysis and technical analysis.
3. Briefly explain the important tools of technical analysis.
4. Write a note on blue chips

**Unit 3: Financial markets**

**10Hours**

Primary and secondary markets – inter relationship between primary and secondary markets, stock markets- NSE and BSE – Stock market reforms: Pre- computerisation era and reforms done after computerisation, speculators- Listing, Trading and settlement – capital market segments – wholesale debt market – Futures and options- Risk management – membership- depositories and benefits of depositories- a brief study of stock indices using BSE and NSE- meaning and uses- speculator dealings – A brief study of harshad mehta and kethan parakh scandal. A brief introduction of government securities market-Book building-

**Course Outcomes:**

1. What is primary market
2. Write a note on NSE and BSE.
3. What is speculation?
4. What is depositories and explain the benefits of depositories.

**Unit-4 Mutual Funds**

**10 Hours**

Concept- benefits-organisational structure- Product variety – measurement and evaluation of mutual fund performance- role of associations of mutual funds in India-role of association of mutual funds in India.

**Course Outcomes:**

1. What is mutual fund and explain various types of mutual funds.
2. Explain how to measure and evaluate the mutual funds.
3. Describe the role of association of mutual funds in India.
4. Explain the various benefits of mutual funds.

**Unit-5 Portfolio management**

**10 Hours**

Meaning, objectives, factors influencing port folio construction- Beta – meaning and uses – calculation of alpha, Beta and return using CAPM, problems on CAPM.

**Course Outcomes:**

1. Problems related alpha and beta
2. Problems related to CAPM model.
3. What is portfolio and briefly explain the factors influencing portfolio construction.

**Books for reference:**

- 1) Investment management - BV Raghunandhan

**Student Evaluation Components:**

<b>SL.NO</b>	<b>TYPE OF ASSESSMENT</b>	<b>WEIGHTAGE</b>
1.	Internal assessment:2 tests & assignment	(30 marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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**Credit Based VI Semester BBM Degree**  
**Course Paper II: Cost and Management Accounting**  
**Number of Chapters: 05**  
**[5 Hours per Week. Max.Marks:150]**

**Objectives of the course:**

- To ascertain the cost, profit and loss of each job, operations.
- To know how various contracts are undertaken by various contractors.
- To know how the raw materials pass through different processes before it becomes a finished product.
- This subject helps the students to analyse how different firms operates, controls costs and earns profit.

**Chapter 1: Job Costing:**

**12 Hours**

Meaning, features, objectives, merits and demerits, problems on job cost sheet.

**Batch Costing:**

Meaning, features, E.B.Q – computation, differences between job costing and batch costing.

**Operating Costing:**

Meaning, features, cost classification, calculation of passenger or ton km.

**Course Outcome:**

1. Meaning or calculation of E.B.Q
2. Problems on job cost sheet
3. Preparation of operating cost sheet

**Chapter 2: Contract Costing and Process Costing**

**12 Hours**

**Contract costing**-meaning, features, differences between job and contract costing, types, escalation and de-escalation clause, work certified, work uncertified, costing procedures, problems on contract costing.

**Process costing** meaning, features, merits and demerits, costing procedures, normal and abnormal losses, abnormal gain, by products and joint products, preparation of process accounts.

**Course outcome:**

1. Differences between normal and abnormal loss, what is retention money
2. Problems on contract costing
3. Problems on process costing.
4. Explain the principles involved in taking profit of an incomplete contracts.

**Chapter 3: Management Accounting:**

**12 Hours**

Meaning, techniques of cost analysis and control – marginal costing meaning, features, merits and demerits, break-even analysis- problems.

**Course outcome:**

1. Calculation of P/V ratio, define management accounting, define marginal costing
2. Calculate P/V ratio, B.E.P, Margin of safety.

**Chapter 4: Budget And Budgetary Control:**

**12 Hours**

Meaning, features, types, problems on flexible budgets.

Reconciliation of financial and cost accounting- causes for and steps in the preparation of reconciliation statements, problems.

**Course outcome:**

1. Preparation of flexible budgets
2. What is budgetary control and zero based budgeting
3. Preparation of reconciliation statements

**Chapter 5: Standard Costing:**

**12 Hours**

Meaning, steps involved in standard costing, merits and demerits, analysis of variances, problems on material variances and labour variances.

**Course outcome:**

1. What is variance?
2. Calculation of material variance.

**Books for reference:**

1. Cost and management accounting – K.S. Adiga.
2. Cost and Management Accounting – B.S.Raman.

**Student evaluation components:**

SI. No.	Type of assessment	Weightage
1.	Internal assessment: 2 tests & assignment.	(30 Marks)
2.	University examination of 3 hours duration	(120 Marks)

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Code: BBABMC364

**Credit Based VI Semester B.B.M Degree**  
**Course Paper VI Auditing**  
**No.Of Chapters : 05**  
**[5 Hours Per Week. Max Marks : 150]**

**Objectives Of The Course:**

1. To know the features and objectives of auditing
2. To study the procedures and techniques of auditing
3. To understand the internal check with regards to cash payments , receipts, wages and stores
4. To know the auditor's duty at the time of valuation of stock
5. To know the qualification , appointment, rights and duties and liabilities of a company auditor

**Chapter 1 : Introduction Of Auditing**

**12 Hours**

Definition of auditing-features of auditing- advantages, objectives of audit ,detection and prevention of frauds – classification of audit-preparation before audit –audit programme-audit note book-audit working papers- procedure of audit-techniques of audit.

**Course Outcome:**

1. Explain the objectives of auditing.
2. What are preparation before the commencement of an audit?
3. Explain the audit procedure
4. Explain the techniques of auditing

**Chapter 2: Internal Control**

**12 Hours**

Meaning – features and objectives – internal check – meaning, definitions , features, objectives, advantages and disadvantages, internal check regarding cash receipt , cash payments wages and stores.

**Course Outcome:**

1. Explain the advantage and disadvantage of internal check.
2. Explain the internal check as regards cash.
3. Discuss the internal check as regards wages
4. Explain the internal check as regards stores

**Chapter 3:Vouching**

**12 Hours**

Meaning , objectives and importance- vouching of cash receipt transactions-cash sales. Bills receivable receipts from sale of fixed assets , cash payment transaction -cash purchases, payment to creditors-wages- remuneration to auditor, purchase of investment, capital expenditure and petty cash book.

**Course Outcome**

1. Explain the vouching of cash receipt transaction.
2. Explain the vouching of cash payment transaction.
3. Describe the vouching of petty cash book
4. Explain the vouching of payment of capital expenditure.

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**Chapter 4: Verification Of Assets And Liabilities****10 Hours**

Classification of assets and verification and valuation of different assets – fixed, floating wasting, intangible, fictitious assets and contingent. Valuation of stock- Auditor’s duty-verification of liabilities- auditor’s duty.

**Courseoutcome**

1. Explain the different classes of assets for the purpose of valuation of assets
2. State the objectives of verification of liabilities.
3. Explain the verification and valuation of stock in trade and the auditor’s duties in relation there to
4. Distinguish between verification and valuation of assets.

**Chapter 5: Company Auditor****12 Hours**

Meaning , disqualification, appointment , rights and duties , liability of the company auditor - civil liability for negligence –civil liability for misfeasance-criminal liabilities of an auditor -auditor’s report-processional ethics an auditor – professional misconduct.

**Course Outcome**

1. State the rights and duties of a company auditor.
2. State the liabilities of a company auditor
3. Write a note on appointment of a company auditor
4. Explain the importance of audit report.

**Books for Reference:**

- Auditing : Dr. T.R. Sharma  
 Auditing : B.S.Raman

**Student evaluation components:**

SI. No.	Type of assessment	Weightage
1.	Internal assessment: 2 tests & assignment.	(30 Marks)
2.	University examination of 3 hours duration	(120 Marks)

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Code: BBABMC365

**Credit Based VI Semester BBM Degree**  
**Course Paper : Financial Management**  
**No. Of Chapters : 05**  
**[5 Hours per Week Max. Marks 150]**

**Objective of the Course**

- To provide financial information that helps in estimating the financial earning potential of business.
- To ensure regular and adequate supply of funds to the concern.
- In order calculate the numerical relationship between two numbers.
- To quantify the risk return relationship of different alternatives of capital structure.
- In order to discuss the role of finance in strategic planning, decision making, implementation and monitoring.

**Chapter 1 : Financial Statement Analysis:**

**12 Hours**

Financial statements- Meaning and types, Nature and Limitations- Financial Analysis-meaning, steps, Types and techniques-Need for Financial analysis.

**Course Outcome:**

- 1) Explain the various types of Financial Analysis.
- 2) What is Financial Statements? State their nature and limitations.
- 3) Preparation of comparative Balance Sheets.
- 4) Preparation of common size Balance sheets.

**Chapter 2: Fund Flow and Cash Flow Analysis:**

**12 Hours**

Meaning of Fund flow – Fund flow statement- Preparation of Fund flow Statement- Meaning of cash flow- cash flow statement-Types of cash flows- Preparation of cash flow statement.

**Course Outcome:**

- 1) What is Fund flow statement? Examine its uses and limitations.
- 2) Distinguish between Cash Flow statement and Fund Flow statement.
- 3) What is cash flow statement? State the different types of cash flow
- 4) Preparation of funds from operations.
- 5) Preparation of cash flow statement.

**Chapter 3: Ratio Analysis:**

**14 Hours**

Meaning and objectives of ratio analysis-Types of ratios-Importance and limitations of ratio analysis-Du pont analysis.

**Course Outcome:**

- 1) How are accounting ratio's classified?
- 2) Briefly explain profitability Ratio's.

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- 3) Explain Du Pont Analysis with the help of Du Pont Chart.
- 4) Calculation of Gross profit ratio, Debt equity ratio, Liquidity ratio, Fixed assets turnover.

**CHAPTER 4: Leverage:**

**12 Hours**

Meaning-Types of leverage – Degree of Leverage- EBIT EPS analysis.

**Course Outcome:**

- 1) Differentiate between Operating, Financial and Combined Leverage.
- 2) What are the advantages and disadvantages of using debt?
- 3) Explain the significance of combined leverage.

**CHAPTER 5: Creating Wealth:**

**12 Hours**

Corporate Financial Strategy and Decision Making- Economic Value Added (EVA)to measure performance and assess Strategy- meaning of EVA –basic premises- Computing EVA- Uses and limitations of Market Value Added (MVA).

**Course Outcome:**

- 1) Explain the key elements of strategic planning.
- 2) What are the uses and limitations of EVA approach?
- 3) Distinguish between EVA and MVA.

**Books For Reference:**

1. Financial Management : Dr. S. N. Maheshwari.
2. Financial Management : M. Y. Khan and P. K . Jain.
3. Financial Management and Policy : V . K. Bhalla.

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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**Credit Based VI Semester B.B.M Degree**  
**Taxation II**  
**Total Chapters : 5**  
**5 Hours per Week. Max. Marks:150**

**Objectives of the Course:**

- To understand the relevance of gst in present Indian tax.
- To study the features of direct and indirect taxes
- To study the value of supply
- To study input tax credit
- To study the tax rates and schedules.

**Chapter 1:**

**12 hrs**

Background, direct and indirect taxes, features, genesis of GST in india, concept , need of GST in India. Deficiencies in the VAT system, framework of GST, benefits of GST, constitutional provisions.

**Course outcome:**

1. What is the features of indirect tax?
2. What are the need for GST?
3. Explain the framework of GST.

**Chapter 2 :-**

**12 hrs**

Taxable event under GST-supply-definitions-concept of supply-modes of supply, supply by taxable person, taxable supply, activities to be treated as supply of goods or services negative list under GST, composite and mixed supply under Gst, value of supply, problems on computation of value of supply.

**Course outcome:**

1. What is supply?
2. Computation of aggregate turnover.
3. Computation of transaction value.

**Chapter 3:**

**12 hrs**

Charge of GST-levy and incidence of gst, value of tax event, rates and schedules, CGST,SGCT,IGST, exemption from GST- goods exempt from GST, services exempt from GST and other exemptions. Composition scheme in GST.

**Course outcome:**

1. Explain the goods exempt under GST.
2. Explain the goods exempt from GST.
3. Explain the composition scheme in GST.

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**Chapter 4:****12 hrs**

Registration under GST- persons liable for registration, compulsory registration in certain cases, persons not liable for registration, procedure for registration amendment , cancellation and revocation of registration.

Tax invoice, credit and debit notes, payment of tax interest, penalty and other amounts(sec49 in brief only) furnishing of returns sec39 (in brief only)

Input tax credit- meaning – input tax credit eligibility and conditions for taking input tax credit claim of input tax credit, matching, reversal and reclaim of input tax credit( sec42) problems on utilisation input tax credit.

Electronic commerce- tax collection at source by E commerce operator, submission of statement of supplies by an E-commerce operator in form GSTR-8.

**Course outcome:**

1. Problems on utilisation of input tax credit.
2. What is electronic commerce?
3. What is debit and credit notes?

**Chapter No-5:****12 hrs**

Custom duty-acts, definitions, types, prohibition of importation and exportation of goods, exemptions from customs, valuation for customs goods, rate of exchange, inclusions in and exclusions from customs/assessable value, problems on computation of assessable value and custom duty.

**Course outcome:**

1. The items inclusions in and exclusions from assessable value.
2. Computation of assessable value.
3. Calculation of customs duty payable.

**Book for Reference**

1. GST and custom duties by Manoj Louis and others
2. GST and Custom Duties by Ravi MN and others
3. Business taxation 4 by KS Rao and Ganesh Y

**Student Evaluation Components:**

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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