



St. Xavier's College – Autonomous Mumbai

Syllabus For 4th Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

A.COM.4.01 - Principles of Management II

A.COM.4.02 –Business Accounts and Finance II

A.AC4.01 – Direct and Indirect Taxation II (June 2018 onwards)

A.AC 4.01 - Investment Analysis II

S.Y. B.A.

Course:A.COM.4.01

Title: Principles of Management-II

Learning Objectives:

- 1.To prepare the students with a comprehensive introduction to effective management principles and conduct.
2. To provide students with an introduction to contemporary management concepts and skills and to encourage them to put these concepts and skills into practice.

Number of lectures: 45

UNIT 1

Organization : (15 lectures)

- a. Introduction – Concept, Importance of Organizing-Principles of Organization-Formal Organization- Informal Organization- Process of Organizing- Organization Charts- Organization Manuals. Line Organization- Functional Organization-Line & Staff Organization-Organization,
- b. Delegation of Authority, Concept of Authority, Responsibility, Objective of Delegation, Process of Delegation, Benefits of Delegation, Problems in Delegation- Centralization- Decentralization

UNIT 2

Departmentation & Span of Control:

(15 lectures)

- a. Departmentation- Introduction, Definition, Factors influencing departmentation -Basis used for departmentation
- b. Span of Control Introduction – Definition- Factors affecting span of control- Graicunas theory of span of Management

UNIT 3

Control & Co-ordination:

(15 lectures)

- a. Introduction-Purpose of Control-Areas of control-steps in the control process-important techniques of control. Budgets- Budgetary control –preparation of Budget- Types of Budgets
- b. Co-ordination- Definition-need & importance-Principles-Problems of Co-ordination & co-operation

List Of Recommended Reference Books

1. H.R. Bower- Social Responsibility of Businessman
2. Frances Charunilam – Business Environment – Himalaya Publishing House
3. Davis Keith – The Challenge of Business
4. Peter Drucker –The Practice of Management
5. K.M. Mittal – Social Responsibility of Business- Area and Progress
6. Pigore and Myres- Readings in Personnel Administration_McGraw Hill
7. Parag Diwan, Management Principles and Practices, Excel Book

S.Y. B.A.

Course: A.COM.4.02

Title: Business Accounts and Finance II

Learning Objectives:

The aim is to introduce the subject of Finance to the students and make them aware of the importance of Finance in the corporate world and help them understand the different Instruments available to raise the finance in Indian and international market and bring out its importance in fast changing economic world.

Number of lectures: 45

(COM 4.02)

UNIT 1(15 lectures)

Sources of Business Finance for Companies: Determinants of Capital Structure, Sources of Capital: Owned and borrowed capital, Comparative study of Sources of capital.

UNIT 2(15 lectures)

Management of Fixed Capital- meaning- importance- Sources- Determinants of Fixed Capital. Management of Working Capital- Meaning- Importance-Classification of Working Capital- Factors Affecting Working Capital Requirement- Sources of Working Capital.

UNIT 3

(15 lectures)

Raising Long Term Finance- Venture Capital - Initial Public offer- Followup Issue of Shares - Right Issue - Role of Prospectus - Underwriters-Types of Shares - Types of Debentures - Financial institutions-Ploughing Back of Profit - Public Deposits, Foreign Direct Investment- Meaning- Importance- Public Opinion on FDI

List of Recommended Reference Books:

1. Davis, Hendry A, William, Financial Management- Theory & Practice, Jaico Publishing House
2. Jain, P.K., Khan M.Y. Financial Management & Cases, Tata McGraw Hill Publishing Co.Ltd.
3. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Bhali V.K. Financial Management & Policy- Text & Cases, Anmol Publishing House.
5. Chandra Prasanna, Financial Management: Theory & Practice, Tata Mc-Graw Hill.
6. Khan M. Y., Financial Management: Text, Problems & Cases, Tata Mc-Graw Hill.
7. Kishor Ravi M., Financial Management - Problems & Solutions, Taxmann Publications.
8. Pandey IM Chandra, Financial Management, Vikas Publishing House
9. Srivastava RM, Financial Management& Policy, Himalaya Publishing House
10. Van Hornes James C., Financial Management & Policy, PHI.

S.Y. B.A.

Course:A.A.C.4.01

Title: Direct and Indirect Taxation II

Learning Objectives: To help students understand the basic aspects and fundamental concepts of both direct and Indirect Taxes and to impart practical knowledge and understanding.

Number of lectures: 45

UNIT 1

(15 Lectures)

Introduction and background of GST in India: Definitions, Meaning of few terms, The Term “Supply”, “Composite Supply” and “Mixed Supply”, The Supply as per Schedule I, Schedule II, Items which are NOT Supply as per Schedule III, Time of Supply and Place of supply; Point of Taxation, Tax Invoice/ Debit Notes /and Credit Notes- Formats; E-way Bill: Meaning, Significance and details.

UNIT 2

(15 Lectures)

Registration under GST: Exposure to GST Portal and Online Application for Registration, Simple Problems on Registration; Periodical payment of GST by filing Form No.3B: Frequency and due dates of Filing other Returns; Due Dates, interest and late Fees payable. Solving problems on computing Interest and late fees

UNIT 3

(15 Lectures)

Input Tax Credit ; Negative List- Products/ situations for No Input tax credit. available; Eligibility and Conditions for taking Input tax credit; Problems on computation of GST Tax Liability; Composition Scheme & Problems on Composition Tax Liability..

List of Recommended Reference Books

1. “Basics of GST” by Nitya Tax Associates, of Taxmann Publication.
2. “GST made Simple-A Complete Guide to GST in India by Dr. Awdhesh Singh, of Centax Publication
3. “Summary Book GST” by CA Nikhil Singhal- Mukhaksh Publications
4. “Taxman’s GST : How to meet your obligations” by CA S. S. Gupta
5. Reference Manual on GST by WIRC of ICAI.

S.Y. B.A.

Course: A. AC.4.01

Title: Investment Analysis II

Learning Objectives:

The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in Indian and international market and bring out its importance in fast changing economic world.

Number of lectures: 60

UNIT 1 (15 lectures)

Portfolio Theory: Portfolio return, risk, diversification and optimal portfolio - the Single Index Model- Capital Asset Pricing Theory.

UNIT 2 (15 lectures)

Theories of Investment Analysis: Efficient Market Concept - Efficient Market Hypothesis - Random Walk Theory

UNIT 3 (15 lectures)

Fundamental Analysis: Meaning and relevance; Macroeconomic analysis - industry analysis, company analysis.

UNIT 4 (15 lectures)

Technical Analysis of the Market: Meaning, Tools of technical analysis -Principles of Technical analysis - Charts and Trend lines - Moving Averages - Advantages of Moving Averages.

List of Recommended Reference Books

1. Avadhani U.A., Investment and Securities Market in India, Himalaya Publishing House
2. Bhalla V.K. Investment Management Security Analysis & Portfolio Management, S. Chand- New Delhi.
3. Prasanna Chandra, Investment Analysis & Portfolio Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
5. Hirschey, M. (2001), Investment Theory and Applications, Hircourt College Publisher, USA