TECHNO INDIA UNIVERSITY
WESTBENGAL

EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India

Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

B.Com (H) – Finance & Accounts
Semester IV

Course Structure of B.Com (H) in Finance & Accounts						
SEMESTER-IV						
Sl. No.	**Subject (Theory)**	**L**	**T**	**P**	**Total Credit**	**Total Marks**
1	Financial Management	3	1	0	4	100
2	Quantitative Techniques for Business	3	1	0	4	100
3	Corporate Law	3	1	0	4	100
4	Auditing	3	0	0	3	100
5	E-Commerce	3	0	0	3	100
6	Entrepreneurship Development	3	0	0	3	100
	Total of Theory	**18**	**3**	**0**	**21**	**600**
Sl. No.	**Subject (Practical)**	**L**	**T**	**P**	**Total Credit**	**Total Marks**
7	**Advance Excel:** (CASD)	0	0	3	3	100
8	Entrepreneurship Skill Development (ESD) **(Project & Presentation)**	0	0	2	2	100
9	**Foreign Language**					
	Total of Practical	**0**	**0**	**5**	**5**	**200**
	4th Semester Total				**26**	**800**

B.Com (H) – Finance & Accounts
Semester IV

Paper 1: Financial Management

Course Contents

Unit: 1 Introduction to Financial Management
Basic overview of how the financial system works role and functions of a Finance manager, role of various regulators, Financial Instruments, structure of Financial Market

Unit: 2 Time Value of Money
Simple and Compound Interest, How to calculate future value using Formula, Table and Excel, Concept of discounting, methods of calculating present value, Use of discounting technique, Decision making with help of Time value of money, Future Value of an Annuity, Calculating future value of an annuity using Formula and Excel, Calculation of EMI

Unit 3: Capital Structure & Cost of Capital
Meaning of capital structure, Choice of capital structure, Major consideration in capital structure planning, general concept of opportunity cost of capital, Difference between debt and equity, Methods of calculating component cost of capital, Calculation of overall cost of capital, Significance of cost of capital, Leverage: Operating, Financial and Combined Leverage

Unit 4: Capital Budgeting
Meaning, purpose, Types of investment decision, Capital budgeting techniques, Capital Rationing

Unit 5: Working Capital Management
Meaning and objective, Concept of operating cycle, Factors determining need of working capital, Cash Management, Receivables management

Unit 6: Dividend Policies:
Issues in dividend policies; Walter's, Gordon model; M.M. Hypothesis, forms of dividends, SEBI Guidelines

B.Com (H) – Finance & Accounts
Semester IV

Paper 2: Quantitative Techniques for Business

Course Contents

Unit: 1 Linear Programming
Introduction, Mathematical Formulation of LPP, Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual

Unit: 2 Transportation Problem
Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method, Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems

Unit: 3 Assignment Problem
Introduction, Assignment algorithm, Unbalanced assignment problems

Unit: 4 Game Theory
Basic Concept and Definitions. Two Person Zero Sum Game, Saddle point, Pure and Mixed Strategies, Reducing the size of the game using dominance property, Optimum Solution to a 2x2 game without saddle point, Graphical solution to 2xn and mx2 games

Unit: 5 Project Analysis
Basic concepts and Definitions, Gannt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade – Off Analysis for CPM Networks

Unit: 6 Simulation
Introduction, Monte Carlo Simulation, Simulation and inventory control

B.Com (H) – Finance & Accounts
Semester IV

Paper 3: Corporate Law

Course Contents

Unit: 1 Basic Concepts of Company
Meaning, Characteristics and Types of Company, OPC

Unit: 2 Formation of a Company
Essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business, promoters–legal status, duties, liabilities and remuneration, allotment of shares

Unit: 3 Memorandum of Association and Articles of Association
Distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus, additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red- herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares

Unit: 4 Share Capital
Equity and preference shares; stock; sweat equity shares; ESOP(Employees stock option scheme); rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture- classification

Unit: 5 Director
Qualification, disqualification, appointment, legal position; number of directorship, removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director–qualification, appointment

Unit: 6 Loans and Advances
Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits

Unit: 7 Accounts & Audit
Rules and regulations regarding maintenance of accounts of a company, Rules regarding Audit of a company

Unit: 8 Meetings, Minutes & Resolution
Types of meeting, Quorum, Notice of meeting, Minute, Resolution

Unit: 9 MCA
Introduction, Corporate Identity Number, Director Identification Number, Company Forms, Fees, Company Master Data, Digital Signature Certificate, E-filing of Company Forms, XBRL, DIN, CIN

B.Com (H) – Finance & Accounts
Semester IV

Paper 3: Auditing

Course Contents

Unit: 1 Basic Concepts
Nature, Scope and Significance of Auditing, Basic principles governing an audit, Overview of Auditing and Assurance Standards, Types of Audit

Unit: 2 Conducting an Audit
Audit of payments, audit of receipts, audit of purchases, audit of sales, audit of assets and liabilities, audit of debtors and creditors

Unit: 3 Company Audit
Qualification and disqualification of auditors, Remuneration of auditors

Unit: 4 Audit Report
Qualifications, disclaimers, adverse opinion, reports and certificates, CARO

Unit: 5 Audit Project
Project on how to conduct an audit

B.Com (H) – Finance & Accounts
Semester IV

Paper 5: E-Commerce

Course Contents

Unit: 1 Introduction
Meaning, features, Elements of Ecommerce, Types of electronic commerce, E-commerce in India, Internet, World Wide Web. Web based tools for electronic commerce, intranet

Unit: 2 E-Commerce Business
Types of Ecommerce- B2B, B2C and intra business, Retailing through internet, Direct Online Sales model, online advertising sales model, online commission model, E business models- manufacture model, advertising model, value chain model, brokerage Model, Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models

Unit 3: E-Commerce Tools
Setting up online store, Digital certificates, shopping cart software, internet merchant bank account, payment gateways, safety precautions for sellers and buyers, logistics of Ecommerce business, Web hosting

Unit 4: Payment System
Electronic Payment system, types of electronic payment systems, smart cards and Infrastructure issues in EPS, Electronic Fund Transfer, Digital Token based Electronics payment system, credit card/ debit card based EPS, Emerging financial instruments, home banking, online banking

Unit 5: E-Commerce Laws
E-security, Need for security , security concepts, Attacking methods – Cyber crimes, Cryptology, hacker, encryption, e-commerce security solutions- e-locking techniques e locking product, e locking services, Net Scape security solutions Risks & e payment system- Data protection, risk from mistakes & disputes – consumer protection, management information privacy, managing credit risk, Information technology Act, Cyber laws relating to E- Commerce, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and private key cryptography, digital signatures, digital certificates, security protocols over public networks HTTP ,SSL, Firewall as security control, public key infrastructure (PKI) for security prominent cryptographic applications. World Wide Web and security, Encryption, Transaction security, Secret Key Encryption, Public Key Encryption, Virtual Private Network (VPM)

B.Com (H) – Finance & Accounts
Semester IV

Paper 6: Entrepreneurship Development

Course Contents

Unit: 1 Concept of Entrepreneurship
Meaning, Definition and concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship. Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur v/s Intrapreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager, Role of Entrepreneurship in Economic Development, Factors affecting Entrepreneurship, Problems of Entrepreneurship

Unit: 2 Different forms of Entrepreneurship
Forms of Business Ownership, Issues in selecting forms of ownership, Environmental Analysis, Identifying problems and opportunities, Defining Business Idea, Planning Business Process,

Unit: 3 Financing of New Ventures
Different methods of raising capital, Venture Capital

Unit: 4 Role of Government in promoting Entrepreneurship
MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), Financial Support System: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, Development Financial Institutions, Investment Institutions

Unit: 5 Project Planning
Concept, Features, Classification of projects, Issues in Project Management, Project Identification, Project Formulation, Project Design and Network Analysis, Project Evaluation, Project Appraisal, Project Report Preparation, Specimen of a Project Report, feasibility study and feasibility report

B.Com (H) – Finance & Accounts
Semester IV

Paper 7: Advanced Excel (Practical)

Course Contents

Unit: 1 Advanced Excel Applications
- ❖ Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application
- ❖ Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function
- ❖ DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]
- ❖ PowerPivot, Creating Dashboard, Power View, Power Map, Power Query
- ❖ Common Error Massages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions

Unit: 2 ASAP Utilities
Introduction to ASAP Utilities, Select cells with the smallest & largest number, Insert multiple sheets (uses the cell values as sheet names), Create an index page with links to all sheets (clickable), Print Multiple sheets at once, Set print area on selected worksheets, Protect & Unprotect multiple sheets at once, Count and/or color duplicates in selection, Quick numbering of selected cells, Insert before and/or after current value, Merge column data (join cells), Insert multiple empty rows at once, Remove all empty columns & Rows, Put together rows or column from several sheets, Change Case, Delete all after a given number of characters, Spell/write out numbers or amounts, Some useful formulae of ASAP, Store files in One Drive, Introduction to Google Drive, Managing

Unit: 3 Google Drive
Files in Google Drive, Form Creation, Sending and receiving response

Unit: 4 Dashboard
Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.)