



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

NOTICE

B.Com (Investment Management)

Portion Completed for the Third Year Semester VI 2019-20

Till Date 13/03/20.

Sr. No	Name of the Course and Faculty	Syllabus completed till 13/3/20
1.	Audit Prof. Sailee Shringarpure	<p>Unit 1:</p> <p>Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. Principles of Audit – Integrity, Objectivity, Independence, Skills, Competence, Work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. Types of Audit – Meaning, Advantages, and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p> <p>Unit 2:</p> <p>Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before commencing Work, Overall Audit Approach. Audit Working Papers - Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working</p>

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		<p>Papers, Auditors Lien on Client's Books Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.</p> <p>Unit 3: Test Check - Test Checking Vs Routing Checking, Test Check meaning, features, factors to be considered, when Test Checks can be used, advantages disadvantages precautions. Audit Sampling - Audit Sampling, Meaning, Purpose, Factors in determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting, Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample Internal Control - Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks Internal Audit - Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit,, Internal Checks Vs Internal Audit</p> <p>Unit: 4 New Areas of Auditing</p> <p>Introduction to cost audit, human resource audit, management audit, operational audit, forecast audit, Social Audit, Tax Audit, Forensic Audit and Environment (green) Audit, Audit committee.</p>
2.	Merchant Banking- II Prof. Prachi Chaturvedi	<p>Unit 1: Factoring</p> <p>Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India.</p> <p>Unit 2: Securitization</p>

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		<p>Securitization / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate and Mortgages - Features, Types and Provisions. Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations relating to brokerage business in India.</p> <p>Unit 3: Mergers, Acquisitions & Takeovers</p> <p>Difference between Mergers, Acquisitions and Takeover, The Role of Merchant Banker in M&A and Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 w.r.t Substantial acquisition of shares or voting rights, Voluntary Offer- Offer Size, Offer Price, Payment Mode, Exemptions and Process of Open Offer.</p> <p>Unit 4 : Disinvestment & Buyback of Equity Shares</p> <p>Role of Merchant Banker in Disinvestment Process and buyback of Equity shares and ESOP.</p>
3.	Corporate Governance Prof. Saraswathy K	<p>Unit 1: Introduction to Corporate Governance</p> <p>Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).</p> <p>Unit 2: Genesis of Corporate Governance in India</p> <p>Introduction, Principles – Arthashastra and Good Governance in Ancient India, Protection of Interest of Customer and Investors,</p>

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		<p>Historical Perspective of Corporate Governance and Issues in Corporate Governance. Values: Meaning, Types, Teaching from Scriptures Like Gita, Quran, Bible value systems in Business.</p> <p>Unit 3: Evolution of Corporate Governance</p> <p>The Cadbury Committee-Code of best principles –Indian Experience of Corporate Governance – The C II Code- SEBI initiative ,The Kumar Mangalam Birla Committee Report, Corporate Governance in Globalized Economy – MNCs/TNCs and Business Ethics. Relationship between Business Ethics- Corporate Governance and Ethical Leadership; Kohlberg’s Six Stages of Moral Development.</p>
4.	<p>International Finance</p> <p>Prof. Sachin Devare</p>	<p>Unit 1: Fundamentals of International Finance</p> <p>Meaning and Scope of International Finance-Balance of Payment- Components, Deficit in Balance of Payment-Concept of Currency Convertibility International Monetary System- Gold Standard-Features-Bretton Wood System, Background and Features-Reasons for its Failure-Smithsonian Agreement-SDRs, European Monetary system Current Exchange Rate Systems – Fixed and Flexible Exchange rate- Merits Demerits- Types of Fixed Exchange Rate, Types of Flexible Exchange Rate.</p> <p>Unit2: Foreign Exchange Markets</p> <p>Introduction- Market and Market Participants- Structure of Forex Markets-The Mechanics of Currency Trading-Types of Transactions and Settlement Dates, Exchange Rate Quotations and Arbitrage(Geographical, Triangular and Interest Rate)- Short Date and Broken Date Forward Contracts- Borrowing and Investment Decisions-Determinants of Exchange Rate – Purchasing Power and Interest rate Parity Foreign Exchange Management in India- Retail and Whole Sale Component of Indian Foreign Exchange Market- Role of FEDAI- FEMA and Regulatory framework-Dealing Room Operations.</p> <p>Unit 3: Currency Futures</p>

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		<p>Introduction: Currency Futures-Future Contract-Futures Forward Contract, Currency Futures Quotes-How to Read Currency Futures Quotes-Market Operations-Clearing House and Clearing Margins- Hedging with Currency Futures and Contracts.</p>
5	<p>Project Management Prof. Ashish Shukla</p>	<p>Unit 1: Basics of Project Management</p> <p>Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles.</p> <p>Unit 2: Project Selection and Evaluation</p> <p>Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point. Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS). Organisational Structure and Organisational Issues: Introduction, Concept of Organisational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change Management</p> <p>Unit 3: PERT and CPM, Development of Project Network, Time Estimation, Determination of the Critical Path,</p> <p>Project Risk Management: Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.</p>

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