

SRI VENKATESWARA UNIVERSITY: TIRUPATI
SVU COLLEGE OF COMMERCE, MANAGEMENT AND COMPUTER SCIENCE

DEPARTMENT OF COMMERCE

(Revised Scheme of Instruction and Examination, Syllabus etc., under CBCS

Regulations -2016 is Amended as per NEP-2020)

(With effect from the batch admitted in the academic year 2021-22)

MASTER OF COMMERCE – ACCOUNTING & FINANCE

SEMESTER- I

S. No	Code	Title of the Course	Credit Hrs / Week	No. of Credits	Core / Elective	IA	SEE	Total Marks
1.	M.Com (A&F) 101	Accounting Standards & Reporting	6	4	Core-Theory	20	80	100
2.	M.Com (A&F) 102	Organizational Behaviour	6	4		20	80	100
3.	M.Com (A&F) 103	Business Environment and Policy	6	4		20	80	100
4.	M.Com (A&F) 104	Managerial Economics	6	4		20	80	100
5.	M.Com (A&F) 105	A Corporate Governance	6	4	*CF	20	80	100
		B Research Methodology in Social Sciences						
		C Banking and Insurance Services						
6.	M.Com (A&F) 106	A Business Communication Skills	6	4	*EF	20	80	100
		B Principles of Management						
Total			36	24		120	480	600
7.	M.Com (A&F) 107	Human Values and Professional Ethics - I	0	0	Audit Course	100	0	0

- All Core papers are Mandatory
- *Compulsory Foundation – choose one paper
- *Elective Foundation - Choose one paper
- Audit course- 100 Marks (Internal) –Zero Credits under Self Study
- Interested Students may register for MOOC with the approval of the concerned DDC but it will be considered for the award of the grade as open elective only giving extra Credits

SEMESTER- II

S. No	Code	Title of the Course	Credit Hrs / Week	No. of Credits	Core / Elective	IA	SEE	Total Marks
1.	M.Com (A&F) 201	Advanced cost Accounting	6	4	Core-Theory	20	80	100
2.	M.Com (A&F) 202	Financial Management	6	4		20	80	100
3.	M.Com (A&F) 203	Marketing Management	6	4		20	80	100
4.	M.Com (A&F) 204	Accounting Practices in Banks	6	4		20	80	100
5.	M.Com (A&F) 205	A Quantitative Techniques for Business Decisions	6	4	CF	20	80	100
		B Legal Aspects of Business						
		C Risk Management						
6.	M.Com (A&F) 206	A e-Banking Operations	6	4	EF	20	80	100
		B Management Information Systems						
Total			36	24	Total	120	480	600
7.	M.Com (A&F) 207	Human Values and Professional Ethics - II	0	0	Audit Course	100	0	0

- All CORE Papers are Mandatory
- Compulsory Foundation – Choose one paper
- Elective – Foundation – Choose one paper.
- Audit Course – 100 Marks (Internal) – Zero Credits under Self Study
- Interested students may register for MOOC with the approval of the concerned DDC. But, it will be considered for the award of the grade as open elective only giving extra credits.
- Students will be directed to collect field data from different industrial units during summer vacation for preparation of project reports and viva-voce.

SEMESTER- III

S. No	Code	Title of the Course	Credit Hrs / Week	No. of Credits	Core / Elective	IA	SEE	Total Marks	
1.	M.Com (A&F) 301	Financial Derivatives	6	4	Core-Theory	20	80	100	
2.	M.Com (A&F) 302	Financial Markets and Services	6	4		20	80	100	
3.	M.Com (A&F) 303	A	Tally with GST Applications	6	4	Generic Elective	20	80#	100
		B	Accounting for Managerial Decisions						
		C	Tax planning & Management						
		D	Mergers & Acquisitions						
4.	M.Com (A&F) 304	Internal Audit	6	4	*SOC	20	80	100	
5.	M.Com (A&F) 305	A	Fundamentals of Accounting	6	4	Open Elective	20	80	100
		B	Personal Financial Planning						
Total			36	24		120	480	600	

- All CORE Papers are Mandatory
- Generic Elective – Choose two papers
- *Skill Oriented Course is Mandatory.
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.
- #Regarding 303a: Tally with GST Applications of 80 marks, 60 marks for semester end examination and 20 marks for practical's for which the candidate has to submit the record.

SEMESTER- IV

S. No	Code	Title of the Course	Credit Hrs / Week	No. of Credits	Core / Elective	IA	SEE	Total Marks	
1.	M.Com (A&F) 401	Strategic Financial Management	6	4	Core-Theory	20	80	100	
2.	M.Com (A&F) 402	Investment Management	6	4		20	80	100	
3.	M.Com (A&F) 403	A	International Financial Management	6	4	Generic Elective	20	80	100
		B	Personality Development and Soft Skills						
		C	International Accounting & Reporting						
		D	GST and Customs Duty						
4.	M.Com (A&F) 404	Project Report & Viva-Voce	6	4	*MDC / PW	20	80	100	
5.	M.Com (A&F) 405	A	Security Market Operation	6	4	Open Elective	20	80	100
		B	Business Ethics						
Total			36	24		120	480	600	

- All CORE Papers are Mandatory
- Generic Elective – Choose two papers
- *Multi-Disciplinary course / Project Work is Mandatory
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.
- In IV semester, paper 404 – Project Report and Viva-voce, this consists of 100 marks (50 marks for project report and 50 marks for viva-voce).

M.Com (A&F) I Semester
PAPER –101: ACCOUNTING STANDARDS AND REPORTING
(Core Paper)
(With Effect from the academic year 2021–22)

- Unit –I Introduction: Accounts Concepts and Principles – GAAP (AS–1)–Branches of Accounting – Users of Accounting; Accounting Standards: Concepts – Types – Benefits – Accounting Standards in India –Indian Accounting Standards. (Theory only)
- Unit – II Inventory Valuation: (AS–2) Concept – Need for inventory valuation – Inventory Valuation methods – Valuation of Inventory. (Theory and Problems)
- Unit – III Cash flow statement (AS–3): Meaning and definitions – Scope – Objectives – Benefits – Classification of cash inflow and outflow–Presentation of cash flow statement – Methods – Disclosures. (Theory only)
- Unit –IV Valuation of Goodwill (AS–26): Concept– Factors affecting goodwill – Types of goodwill – Need for valuation – Methods of good will Valuation – Average method– Super profit method – Annuity method. (Theory and Problems)
- Unit – V Reporting: International Financial Reporting Standards (IFRS)–Concept–List of IFRS– Segment Reporting (AS–17)–Concept – Objectives – Purposes – Segment reporting (AS–17) – Advantages and disadvantages of segment reporting. (Theory only)

REFERENCE BOOKS:

1. JawaharLal; Accounting theory and Practice, Himalya Publishing House, New Delhi.
2. B. K .Banerjee, Financial Accounting – A dynamic approach Printice Hall India Pvt. Ltd., New Delhi
3. CA. Ravi KanthMiriya; Accounting standards made easy, Bharat Law House Pvt. Ltd. New Delhi
4. NithinBalwani, Accounting and Finance for Manager, Excel Books, New Delhi.
5. <http://en.wikipedia.org/wiki/IFRS>

M.Com (A&F) I Semester
PAPER –102: ORGANISATIONAL BEHAVIOUR
(Core Paper)
(With effect from the academic year 2021–22)

- Unit – I Introduction: Organizational Behaviour (OB) – Definition – Nature and Scope – Foundations – OB Model – Importance – Limitations. (Theory only)
- Unit – II Individual Behaviour: Foundations of individual behaviour – Personality – Theories of personality – Trait and social learning theories – Motivation – Theories of motivation – McGregor’s theory X and theory Y, Maslow’s Model and Herzberg’s two – Factory theory. (Theory only)
- Unit – III Group Dynamics: Foundations of group behaviour – Reasons for group formation – Types of groups – Leadership – Theories of leadership (trait theory; behaviour theories) – Behavioural model (Managerial grid) – Fiedler’s contingency Theory. (Theory only)
- Unit – IV Organizational Processes: Organizational Change – Causes – Types – OD Interventions – Organizational conflicts – Changing view of conflicts – Interpersonal conflicts – Transactional analysis – Johari window – Life positions. (Theory only)
- Unit – V Organizational Dynamics: Organizational Culture – types – Individual behaviour in the global perspective – Cultural differences – Cross Culture – Cultural adjustment – Managerial responses – Emerging Issues in OB. (Theory only)

REFERENCE BOOKS:

1. Aswathappa K., Organizational Behavior: Text, Cases and Games, Himalaya Publishing House, Hyderabad.
2. Fred Luthans, Organizational Behaviour, Tata McGraw Hill Publishing House, New Delhi.
3. JitS.Chandan, Organization Behaviour, Vikas Publishing House, New Delhi.
4. John W. Newstrom and Keith Davis, Organizational Behaviour, Human Behaviour at work, Tata McGraw Hill Publishing House, New Delhi.
5. Kavita Singh, Organisational Behaviour: Text and Cases, Pearson, Delhi.

PAPER –103: BUSINESS ENVIRONMENT AND POLICY

(Core Paper)

(With effect from the academic year 2021–22)

- Unit – I Business Environment: Concept – Nature – Scope–Significance– Types of Environment– Internal and External Environment– Factors Influencing Business Environment– Techniques of Environmental Scanning and Monitoring – Emerging Dimensions of Business Environment. (Theory only)
- Unit – II Economic Environment: Concept – Nature –Scope – Elements of Economic Environment – Economic System and Business Environment– Economic planning – Industrial policy – Fiscal policy– Monetary Policy–New economic policy. (Theory only)
- Unit – III Political and Legal Environment: Concepts– Political institutions – Rationale and Extent of State Intervention – Reasons for State Intervention – Types of Intervention – Government Business Interface – Legal Environment– Changing Dimensions of Legal Environment. (Theory only)
- Unit – IV Socio– Cultural Environment: Concept –Elements of Socio –Cultural Environment –Impact– Social Responsibility of Business – Business Ethics – Corporate Governance. (Theory only)
- Unit – V Global Environment: Concept– Nature –Scope –Significance–Foreign Investment in India –Benefits and problems of MNCs – Strategies for Going Global –EXIM Policy–FEMA–Emerging Challenges of Global Business. (Theory only)

REFERENCE BOOKS

1. Francis Cherunilam, Business environment – Text and cases, Himalaya Publishing House.
2. K. Aswathappa, Essentials of Business environment, Himalaya Publishing House.
3. Pandey G.N. Environmental Management, Vikas publishing house.
4. Raj Agarwal, Business Environment, Excel publications.
5. Sundaram& Black. International Business Environment Text and cases, PHI.
6. Chari, S.N. International Business, Wiley India.

M.Com (A&F) I Semester
PAPER –104: MANAGERIAL ECONOMICS
(Core Paper)
(With effect from the academic year 2021–22)

- Unit- I INTRODUCTION: Meaning, nature and scope of Managerial Economics– Principles of managerial economics - Role and responsibilities of managerial economist –PROFIT: Economic profit vs. accounting profit; Profit functions: Profit optimization and slope of profit; Techniques and methods of measuring profit; Profit planning: Objective and factors affecting profit planning - Policies and techniques of profit maximization. (Theory only)
- Unit-II DEMAND ANALYSIS: Demand theory and analysis - Factors determining demand – Law of diminishing marginal utility - Indifference curve analysis – Elasticity of demand: Price elasticity – Income elasticity – Cross elasticity (including problems); Demand forecasting: Objectives, methods, and criteria for effective demand forecasting. (Theory only)
- Unit-III COST ANALYSIS: Cost concepts and classification – Economies of scale – Short-run and Long-run cost functions –Cost control vs. cost reduction – Tools for cost control and cost reduction - Cost-Volume-Profit analysis (BEP – including problems) and its applications in cost of production. (Theory only)
- Unit-IV PRODUCTION ANALYSIS: Meaning of production function - Law of variable proportions – Production with one variable input and production with two variable inputs - Law of diminishing marginal returns - Factors of production and returns to scale – Cobb-Douglas production function – Production iso-quant and iso-cost. (Theory only)
- Unit-V MARKET STRUCTURE: Perfect competition: Price determination in short-run and long-run; Monopoly: Price determination in short-run and long-run; Monopsony: Price determination in short-run and long-run; Oligopoly: Price determination in short-run and long-run. (Theory only)

REFERENCE BOOKS:

1. Joel Dean. Managerial Economics, Pearson Education.
2. Varshiney&Maheswari, Managerial Economics, Sultan Chand & Co.
3. Mehta P.L., Managerial Economics, Sultan Chand & Co.
4. Dwivedi D.N., Managerial Economics, Himalaya Publishing House.
5. Trivedi M. L., Managerial Economics, McGraw Hill.
6. Mote, Paul & Gupta, Managerial Economics, McGraw Hill Ltd,

M.Com (A&F) I Semester
PAPER – 105(A) : CORPORATE GOVERNANCE
(Compulsory Foundation)
(With effect from the academic year 2021–22)

- UNIT – I Corporate governance: Meaning – Need – Importance – Corporate Governance (CG) mechanism – CG Systems – Indian model of CG – CG and Value maximization – Issues in Corporate Governance. (Theory only)
- UNIT – II Emergence of Corporate governance: Developments in USA and UK – Role of World Bank – OCED – McKinsey – Sarbanes – Oxley Act, 2002 – World Committees on CG – The Cadbury Committee. The Hampel Committee – Principles of good CG and code of best practices. (Theory only)
- UNIT – III Corporate Governance in India: Need and Importance – Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J Irani Committee – Kumara Mangalam Birla Committee – The CII initiatives – SEBI initiative – CG practice in India. (Theory only)
- UNIT – IV Board of Directors and Audit Committee: Board of Directors and their role in CG – Composition of Board – CG issues relating to Board – Independent Directors – Clause 49 of listing agreement – Audit Committee: Duties and responsibilities of Auditors – Composition of Audit Committee – CG and internal auditors – Indian situation. (Theory only)
- UNIT – V Corporate Governance Standards and practices in India: CG Standards – Methods for examining the quality and effectiveness of CG – CG standards in Indian context – CG in IT sector – Pioneers in good CG practices – Problems of CG in India – CG and Business Ethics – CG and Corporate social responsibility (CSR) – Future of CG in India. (Theory only)

REFERENCE BOOKS

1. Fernando A.C – Corporate Governance – principles, Policies and practices – Pearson Education.
2. Subash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices – PHI.
3. Kesho Prasad – Corporate Governance – PHI Learning – New Delhi–2009
4. Singh S – Corporate Governance – Global Concepts and Practices – Excel Books.
5. Donald H. Chew Jr. Stuart L Gillan – Corporate Governance at Crossroads – Tata McGraw Hill Co. Ltd.,

M.Com (A&F) I Semester
PAPER –105(B) : RESEARCH METHODOLOGY IN SOCIAL SCIENCES
(Compulsory Foundation)
(With effect from the academic year 2021–22)

- UNIT – I Introduction: Meaning and concept of research – significance of research – Characteristics of research–objectives and motivation in research – Importance of research in Social sciences – limitations of research. (Theory only)
- UNIT – II Research methodology and Research methods: Meaning – Research methods vs. Methodology – Classification of research–Pure research – Applied research – Explanatory research – Descriptive research– Historical research – Research Approaches. (Theory only)
- UNIT – III Methods of data collection: Meaning and importance of data – Sources of data – Methods of collecting primary data and secondary data – Construction of schedule and questionnaire– Selection of appropriate method for data collection – Limitations of collecting primary and secondary data – Difference between schedule and questionnaire. (Theory only)
- UNIT – IV Sampling: Meaning – Methods of sampling – Random and Non–Random sampling methods – Sampling errors – Census and sample survey – Significance of sampling – factors determining sampling – Criteria of selecting a sampling procedure – Characteristics of a good sample. (Theory only)
- UNIT – V Interpretation and Report writing: Interpretation – Meaning – Techniques – Precautions – Report writing – Meaning –Types of reports – Steps in report writing – Precautions for writing research report – Footnotes and Bibliography – Ethical norms in research – Plagiarism. (Theory only)

REFERENCE BOOKS:

1. Krishna Swami, O.R. and Ranganatham, M. “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.
2. Kothari, C.R.,“Research Methodology: Methods and Techniques”: New Age International Publishers, New Delhi.
3. Goode and Hatt: “Methods in Social Research”, New York: McGraw Hill.
4. Singh, Jaspal, “Introduction to Methods of Social Research”, New Delhi, Sterling Publishers Pvt., Ltd.,.
5. Murthy. C.,“Research methodology”, Vrinda Publishing Pvt., Ltd., New Delhi.

M.Com (A&F) I Semester
Paper– 105(C) : BANKING AND INSURANCE SERVICES
(Compulsory Foundation)
(With effect from the academic year 2021–22)

- Unit – I Financial System – Structure of Indian Financial System – Financial Institutions – Role in the Economy – Introduction to Banking Business – Historical Perspective – Types of Bank – Structure of Indian Banking System – Recent Trends in Banking Sector. (Theory only)
- Unit – II Commercial Banks – Structure – Functions – Types – Retail Banking – Rural Banking – Electronic Banking – NPAs – Mobile Banking – Merits and Demerits – Banking Sector Reforms – Regulatory Mechanism. (Theory only)
- Unit – III Concept of Risk – Types – Risk Management – Methods of Handling Risks – Risk Management in Banks – Concept of Insurance – Essentials of Insurance Contract – Functions – Classification of Insurance – Current Trends in Insurance Sector. (Theory only)
- Unit – IV Life Insurance and Non Life Insurance – Fire Insurance – Types – Marine Insurance – Nomination – Assignment – Paid Up Value – Surrender Value – Claim Settlement – Progress in Business. (Theory only)
- Unit – V Insurance Pricing – Insurance Rating – Methods – Calculation of Premium – Legal Frame Work – IRDA – Salient Features – Regulations – Future Prospects for Indian Insurance Industry. (Theory only)

REFERENCE BOOKS:

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House, New Delhi.
2. TyotsnaSethi and Niswan Bhatia, Elements of Banking and Insurance, Prentice Hall Of India (P) Ltd, New Delhi.
3. Kaninika Mishra, Fundamentals of Life Insurance – Theories and Application, PHI Learning Private. Ltd, Delhi.
4. Periasamy, P and Veeraselvam, M.,Risk and Insurance Management, Vijay Nicole Imprints Private Ltd, Noida.
5. Satya Pal Sharma, N.K, Anthony,R, Banking and Insurance, Himalaya Publishing House, New Delhi.

M.Com (A&F) I Semester
PAPER –106(A) : BUSINESS COMMUNICATION SKILLS
(Elective Foundation)
(With effect from the academic year 2021–22)

- Unit–I: INTRODUCTION: Concept– Objectives– Process of communication – Methods of communication: Oral, written, non–verbal, visual, audio–visual, signs, signals and symbols, silence; Types of communication: Personal, business, internal external, upward, downward, formal, informal, lateral, interactive, mass, and grapevine; Barriers to communication – Factors affecting communication – Essentials of effective communication. (Theory only)
- Unit–II: NON–VERBAL COMMUNICATION: Meaning and types of non–verbal communication– Body language, postures and gestures – Attire – Appearance – Handshake, personal space, timing, behavior, smile; Listening skills: Process and types of listening – Barriers to listening – Requirements for effective listening – Humor in communication – Leadership and communication. (Theory only)
- Unit–III: VERBAL COMMUNICATION: Meetings: Role of chairperson – Conferences – Presentation skills – making presentations – Requirements for effective presentation; Speaking: Choosing a method of speaking – Analyzing the audience – Persuasive speaking; Report writing: Types of reports – Structure of reports – Individual, annual and committee reports – Essentials of good report writing. (Theory only)
- Unit–IV: WRITTEN COMMUNICATION: Business letters: Essentials, Parts, and forms of business letters; Types of business letters: Tenders, quotations and orders – Circulars and memos – Office notes – Representations and suggestions – Reminders and follow up. (Theory only)
- Unit–V: MEDIA AND MULTI–CULTURAL COMMUNICATION: Building better relations with media –Framework for managing relations with investors and governments – Impact of multicultural communication on business – Etic and emic approaches to culture – Overcoming cross–cultural communication problems – Cultural communication protocol in China, France, England, Switzerland, USA, and India. (Theory only)

REFERENCE BOOKS:

1. Penrose, Rasberry and Myers, “Business communication for managers”, Cengage Learning.
2. Disanza, “Business and professional communication”, Pearson Education.
3. CSG Krishnamacharyalu and L. Ramakrishna, “Business communications”, Himalaya Publishing House.
4. Krizan Merrier, Logan and Williams, “Effective Business Communication”, Cengage Learning.
5. Kelly Quintanilla and Shawn T Wahl, “Business and Professional communication”, Sage Publications.

M.Com (A&F) I Semester
PAPER –106(B) : PRINCIPLES OF MANAGEMENT
(Elective Foundation)
(With effect from the academic year 2021–22)

- UNIT–I: Concept of Management – Definition – Nature of Management – Management Skills – The Management Process – Features of Management – Trends towards Managerial Revolution in India. (Theory only)
- UNIT–II: Management as a process – Principles and functions of Management – Operative and Managerial functions – Planning – Organizing – Staffing – Directing – Communication – Leadership – Motivation – Co-ordination – Controlling. (Theory only)
- UNIT – III: Modern Management Concepts – Business Plans – Purpose – Contents – Preparation of Plan – Business Process Re-engineering – Re-structuring – Relationship between Re-engineering and Re-structuring – Customer Relationship Management – Benefits of CRM. (Theory only)
- UNIT – IV: Management by Objectives – Benefits of MBO – Setting of Objectives – Limitations of MBO – Making MBO Effective – Quality Circles. (Theory only)
- UNIT–V: Functional Management – Personnel Management – Financial Management – Production Management - Marketing Management – Human Resource Management – Strategic Management – Social Responsibilities of a Modern Manager. (Theory only)

REFERENCES:

1. Govindarajan.M, Natarajan.S, Principles of Management, PHI Learning Pvt Ltd., Delhi, 2013.
2. Guptha.RS, Sharma.BD, Bhalla NS, Principles and Practices of Management, Kalyani Publishers, New Delhi, 2016.
3. Natarajan.K, Ganesan.KP, Principles of Management, Himalaya Publishing House, New Delhi, 2015.
4. Sherlekar.SA, Management, Himalaya Publishing House, New Delhi, 1997.
5. Thamos N Duening, John M Ivancevich, Management Principles and Guidelines, Atomic Dog Publishing, USA.

M.Com (A&F) I Semester
PAPER -107: HUMAN VALUES AND PROFESSIONAL ETHICS – I
(Audit Course)
(With effect from the academic year 2021–22)

- UNIT – I Definition and Nature of Ethics- Its relation to Religion, Politics, Business, Legal, Medical and Environment. Need and Importance of Professional Ethics - Goals - Ethical Values in various Professions.
- UNIT – II Nature of Values- Good and Bad, Ends and Means, Actual and potential Values, Objective and Subjective Values, Analysis of basic moral, concepts- right, ought, duty, obligation, justice responsibility and freedom, Good behavior and respect for elders.
- UNIT – III Ahimsa (Non-Violence), Satya (Truth), Brahmacharya (Celibacy), Asteya(Non possession) and Aparigraha (Non- stealing). Purusharthas(Cardinal virtues)-Dharma (Righteousness), Artha (Wealth), Kama(Fulfillment Bodily Desires), Moksha(Liberation).
- UNIT – IV Bhagavad Gita- (a) Niskama karma.(b) Buddhism- The Four Noble Truths – Arya astanga marga (c) Jainism- mahavratas and anuvratas. Values Embedded in Various Religions, Religious, Tolerance, Gandhian Ethics.
- UNIT – V Crime and Theories of punishment- (a) Reformative, Retributive and Deterrent. (b) Views on manu and Yajnavalkya.

Books for study:

1. R. Subramanian, Professional Ethics, Oxford University press, New Delhi, 2013.
2. John S Mackenjie: A manual of ethics.
3. “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
4. “Management Ethics - integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
5. “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
6. Harold H. Titus: Ethics for Today
7. Maitra, S.K: Hindu Ethics
8. William Lilly : Introduction to Ethics
9. Sinha: A Manual of Ethics
10. Manu: Manu Dharma Sastra or the Institute of Manu: Comprising the Indian System of Duties: Religious and Civil(ed.) G.C.Haughton.
11. Susruta Samhita: Tr.Kaviraj Kunjanlal, Kunjalal Brishagratha, Chowkamba Sanskrit series, Vol I,II and III, Varnasi, Vol I OO, 16-20, 21-32 and 74-77 only.
12. Caraka Samhita :Tr. Dr.Ram Karan Sarma and Vaidya Bhagavan Dash, Chowkambha Sanskrit Series office, Varanasi I, II, III Vol I PP 183-191.
13. Ethics, Theory and Contemporary Issues., Barbara Mackinnon, Wadsworth/Thomson Learning, 2001.
14. Analyzing Moral Issues, Judith A. Boss, Mayfield Publishing Company, 199

PAPER – 201: ADVANCED COST ACCOUNTING

(Core Paper)

(With effect from the academic year 2021–22)

- Unit– I Introduction – Cost Accounting – Objectives – Scope – Advantages and limitations – Cost Accounting vs. Financial Accounting and Cost Accounting vs. Management Accounting – Concept of Cost – Cost Classification – Installation of Costing System. (Theory Only)
- Unit– II Process Costing: Features and objectives of process costing –Process Losses – Normal Loss– Abnormal Loss – Abnormal Gain – Treatment of Process Losses – Equivalent Production – Methods. (Theory and Problems)
- Unit–III Cost Control and Cost Reduction – Essentials for success of cost control – Advantages and Limitations – Differential Costing – Differences between Marginal Costing and Differential Costing – Characteristics and Significance of Differential Costing. (Theory and Problems)
- Unit–IV Budgetary Control: Concept of budget and budgetary control – Objectives – Benefits and limitations of budgetary control – Classification of Budget – Functional and Flexible budgets. (Theory and Problems)
- Unit– V Activity based costing: Concept – Meaning – Definition and characteristics of ABC – Different stages in ABC – ABC and cost drivers – Advantages of Implementing ABC. (Theory and Problems)

REFERENCE BOOKS:

1. Jain S.P., AND K.L.Narang, Cost Accounting Principles and Practice Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam S costing advanced problems and solutions, KitabMahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkata.
5. Pillai R.S.N., and V.Bhagavathi: Cost Accounting, Sultan Chand and Co. Ltd, New Delhi.

M.Com (A&F) II Semester
PAPER – 202: FINANCIAL MANAGEMENT
(Core Paper)
(With effect from the academic year 2021–22)

- Unit – I Finance: Concept – Functions of Finance – Objectives of Financial Management – Profit Maximization Vs Wealth Maximization – Organization of Finance Function – Role of the Modern Financial Manager. (Theory only)
- Unit– II Investment Decision: Capital Budgeting– Concept– Process – Techniques of Capital Budgeting – Traditional Methods – Payback Period (PB)– Average Rate of Return – Discounted Cash Flow Techniques – Net Present Value– Internal Rate of Return and Profitability Index. (Theory and Problems)
- Unit–III Management of Working Capital: Concepts– Need for working capital– Operating Cycle– Estimation of working capital Requirements–Management of cash–Receivables and Inventory. (Theory and Problems)
- Unit–IV Financing Decision: Capital Structure –Concept–Theories of capital structure – NI– NOI– Traditional and MM Theories; Computation of Leverages– Operating Leverage– Financial Leverage and Combined Leverage; Cost of Capital –Concept–Computation of Specific cost of capital– Determination of weighted Average Cost of capital. (Theory and Problems)
- Unit–V Dividend Decision: Types of Dividends– Factors Influencing the Dividend policy –Theories of Dividend – Walter– Gordon and MM Hypothesis (Theory only)

REFERENCE BOOKS:

1. Pandy, I.M: Financial Management – Vikas Publishing House, New Delhi.
2. SheebaKapil, Financial Management, Pearson Education ,New Delhi.
3. Jonathan Berk Peter DeMarzo, Financial Management, Pearson Education,2008.
4. Chandrabose, Fundamentals of, Financial Management – PHI, New Delhi.
5. Khan and Jain: Financial Management, Tata McGraw Hill, New Delhi.
6. Maheswari, S.N.:Financial Management, Sultan Chand and Sons, New Delhi.
7. Kulakarni. P.V., Financial Management Himalaya Publishing Houses Co Ltd, Mumbai.
8. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
9. Prasanna Chandra, Financial Management Tata McGraw Hill, New Delhi
10. SheebaKapil, Financial Management Strategy, Implementation and Control, Pragathi Prakasam Publication, Meerut.

M.Com (A&F) II Semester
PAPER –203: MARKETING MANAGEMENT
(Core Paper)
(With effect from the academic year 2021–22)

- Unit – I **INTRODUCTION:** Concept of Marketing - Nature and scope- Evolution- Approaches to the study of marketing- Importance - Role of marketing in Indian economy- 4Ps of marketing; Marketing environment: Micro and macro; Market segmentation: Bases for market segmentation – Characteristics of effective segmentation; Factors affecting buying behaviour. (Theory only)
- Unit – II **PRODUCT MIX AND PRICE MIX:** Product Mix: Classification of products -Product mix and productline decisions; New product development: - Stages of new product development; Product Life Cycle (PLC): Features, objectives, and strategies in different phases of PLC; Branding: Pros and cons of Single, multiple and private branding strategies; Packaging: advantages and strategies; Labelling; **PRICING:** Objectives -factors influencing pricing policy -Pricing policies and strategies. (Theory only)
- Unit – III **PROMOTION MIX:** Process of marketing communications; Advertising: Pros and cons – Types – Criteria for selection of advertising agencies –Media selection –Measuring impact of advertising; Publicity: Objectives and tools – Advertising vs. publicity; Sales promotion: Objectives –Tools and techniques; Personal selling: Steps in personal selling – Salesmanship; Impact of promotion mix elements during different stages of PLC - E-CRM (Theory only)
- Unit – IV **PLACEMIX:** Marketing Channels: Channel levels – Functions of distribution channels - Factors influencing channel selection - Vertical and horizontal integrations of channels - Causes of channel conflict; Functions of wholesaler and retailer- Trends in retailing- Formats of retail stores – E- marketing tools: SEO – Marketing analytics — Pay-per-Click marketing - Affiliate marketing – Social media marketing. (Theory only)
- Unit – V **Market Information system (MIS):** Components of MIS – Process of marketing research - Market research agencies in India - Marketing ethics – Indian laws affecting 4Ps of marketing. (Theory only)

REFERENCE BOOKS:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Rama Swamy&Namakumari, Marketing Management, Sage Publications.
3. RajanSaxena, Marketing Management, McGraw Hill publications.
4. Dr.R.L.Varshney and Dr. S.L. Gupta, Marketing management Text and cases, Sulthan Chand & sons.
5. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.

M.Com (A&F) II Semester
PAPER –204: ACCOUNTING PRACTICES IN BANKS
(Core Paper)
(With effect from the academic year 2021–22)

- UNIT–I Accounting: Meaning–Nature–Scope–Functions –Need for Accounting in Banking–Accounting cycle–Accounting Concepts and Conventions–GAAP–Accounting standards in India. (Theory only)
- UNIT–II Financial Statements–Meaning and types of financial statements Nature, and Limitations of financial statements–Analysis and interpretation of financial statements–Types of financial analysis–Tools of financial analysis–Ratio analysis–Analysis of Funds Flow and Cash Flow Statement. (Theory only)
- UNIT–III Accounting in Banks–Rules for bank accounts, cash/clearing/transfer vouchers/system–subsidiary book and main day book–General Ledger–Branch Vs Bank Accounts–Bank Balance Sheet Structure of accounts–categories of Assets, Liabilities and Net worth Components. Accounting for Non–Performing of Assets–Preparation of Final Accounts–Final Accounts of Banking Companies–Disclosure requirements. (Theory only)
- UNIT–IV Banking Company Accounts I – Bank Reconciliation Statement–Need–Reasons for differences between cash book and Pass Book Balance–Problems of Favourable and Overdraft Balance–Ascertainment of Correct Cash Book Balance. (Theory only)
- UNIT–V Banking Company Accounts II – Important Provision concerning conduct of Banking Business in India–Bankers Books–Preparation and Presentation of Final Accounts of Banking Companies. (Theory only)

REFERENCE BOOK

1. Jain and Narang, Accounting Part–I, Kalyani Publishing, Ludhiana.
2. R.NarayanaSwamy, Financial Accounting, Prentice Hall of India.
3. Arunlanadam, Advances Accounting, Himalaya Publishing House.
4. Ashok Sehgal Deepak Sehgal: Advance Accounting–II, Corporate Accounting, Taxmain’s Publications.

M.Com (A&F) II Semester
PAPER –205(A) : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(Compulsory Foundation)
(With effect from the academic year 2021–22)

- Unit–I Quantitative Techniques and Business Forecasting: Concept – Classification of Quantitative Techniques – Statistical Techniques – Programming or Operations Research Techniques –Role of Quantitative Techniques in Business and Industry – Quantitative Techniques and Business Management – Limitations of Quantitative Techniques – Methods of Business Forecasting. (Theory only)
- Unit–II Probability and Probability Distributions: Basics of probability– Binomial – Poisson – Normal Distributions – Baye’s Theorem. (Theory and problems)
- Unit–III Sampling Theory: Concept – Types of Sampling – Hypothesis Testing–The NullHypothesis– The significance level – Hypothesis Testing Procedure – Type I and Type II errors – Inference from Small Sample Mean Tests – Difference Between the Means of Two Independent Samples – Difference Between the Means of Two Dependent Samples of Paired Observations ‘t–test’ and χ^2 (Chi–Square) test and its applications. (Theory and problems)
- Unit–IV Analysis of Variance (F–test): Concept – Assumptions –Testing Equality of PopulationMeans – One–way and Two–way Classifications. (Theory and Problems)
- Unit–V Linear Programming: Concept – Requirements for application of Linear Programming– Assumptions–Advantages and limitations – Applications of Linear programming problem – Formulation of Linear Programming problem– Graphical Method–Simplex method. (Theory and problems)

REFERENCE BOOKS:

1. Gupta, S.P.Statistical Methods, S.Chand& Sons, New Delhi
2. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems Pearson Education New Delhi
3. Gupta and Khanna “Quantitative Techniques for Business Managers” PHI, New Delhi.
4. Andnda Sharma, Quantitative Techniques, Himalaya Publications, Hyderabad.
5. Kothari C.R... Quantitative Techniques Vikas Publications, Mumbai. Vikas Publications, Mumbai.

PAPER – 205(B) : LEGAL ASPECTS OF BUSINESS

(Compulsory Foundation)

(With Effect from the academic year 2021–22)

- Unit–I Companies Act–I: History of Companies Act–Meaning and Nature of a Company–Kinds of Companies–Formation and Incorporation of Company–Steps in Incorporation of a Company–Memorandum of Association–Article of Association–Prospectus. (Theory only)
- Unit–II Companies Act–II: Board of Directors – Types of Directors – Appointment of Directors – Board Meetings – Duties and Liabilities of Directors – Removal of Director. Company Auditors – Appointment – Responsibilities of Company Auditor – Removal of Auditor. (Theory only)
- Unit–III Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments – Characteristics –Classification of Instruments – Different provisions relating to Negotiation, Negotiability, Assign ability – Rights and Obligation of parties – Presentation of Instruments – Rules of Compensation. (Theory only)
- Unit–IV Competition Act, 2002: Introduction – Competition – Meaning – Objectives – Extent of Applicability – Competition of Commission of India – Areas affecting Competition – Duties, Powers and Functions of Commission – Penalties. (Theory only)
- Unit–V Cyberspace and cyber Law: Introduction to cyber space and cyber law – Components of cyber law – Categories Cyber Law–Punishments–Components of cyber law – Internet governing bodies – International aspects of electronic contracting – Global issues of Privacy in cyber space. (Theory only)

REFERENCE BOOKS:

1. M.C. Kuchhal, Modern Indian Company Law, Mahavir Publications.
2. N.D. Kapoor, Elements of Company Law, Sultan Chand.
3. K.L. Maheshwari and R.K. Maheshwari, Company Law & Secretarial Practice, New Royal Company.
4. Bimal N. Patel, Banking Law and Negotiable Instrument Act, Eastern Book Company.
5. Universal Law Series, Negotiable Instrument Act, Lexis Nexis, Chennai.
6. Neha Vyas, Competition Law, Eastern Book Company, Lucknow.
7. H.K. Saharay, Text Book on Competition Law, Universal Law Publishing.
8. Ramandeep kaurnagra, Cyber laws and Intellectual Property Rights, Kalyani Publishers, 7e.
9. Nina Godbole & Sunit Belapure Cyber Security, Wiley India Pvt Ltd.

M.Com (A&F) II Semester
Paper– 205(C): RISK MANAGEMENT
(Compulsory Foundation)
(With effect from the academic year 2021–22)

- Unit – I Concept of Risk Management – Types – Objectives – Functions – Risk Management Process – Steps – Methods of Handling Risk – Risk Retention – Control. (Theory only)
- Unit – II Risk Management by Individuals – Influencing Factors – Mitigating Individual Risks – Insurance – Objectives – Costs and Benefits. (Theory only)
- Unit – III Enterprise Risk Management (ERM) – Process – Components – Risk Exposures – ERM Basics – COSO Frame Work for ERM – Emerging Role of CRO and ERM in Insurance – Tools and Techniques of ERM. (Theory only)
- Unit – IV Risk Management Information System (RMIS) – Objectives and Functions – Emerging Trends – Risk Manager Tasks and Responsibilities – Risk Management Strategies – Benefits. (Theory only)
- Unit – V Advanced Topics in Risk Management – Changing Scope of Risk Management – Financial Analysis in Risk Management – Decision Making – Management Tools – Loss Forecasting – Control Methods. (Theory only)

REFERENCE BOOKS:

1. Arunajatesam.S, Risk Management Insurance, Macnillan publishers India Ltd.
2. Bhattacharya. K.M, Risk Management in Indian Banks, Himalaya Publishing House.
3. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
4. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House.
5. Harrington. E, Risk Management and Insurance, Tata McGraw Hill Publishing Company Limited.

M.Com (A&F) II Semester
PAPER –206(A) : E–BANKING OPERATIONS
(Elective Foundation)
(With effect from the academic year 2021–22)

- UNIT – I: Indian Banking: Definition– Functions – Public vs. private sector banks; Banks vs. NBFCs – Foreign banks – Regional Rural Banks – State Co–operative Banks – District Central Co–operative Banks – Urban Co–operative Banks. (Theory only)
- UNIT –II: Banking services: Accepting of Deposits – Lending of funds – Retail banking – Merchant banking – Factoring services – Investment banking – Mutual fund services – Bill discounting – Issue of Letter of Credit (LC). (Theory only)
- UNIT – III E–banking: Concept – NPCI – UPI – Debit Cards – Credit cards – RTGS vs. NEFT – Electronic Clearing System – Telephone Banking – Pros and cons of E–banking – Challenges in E–Banking. (Theory only)
- UNIT–IV Payment systems: Pre–paid (PP) cards – Open and closed Pre–Paid cards – Post–paid credit cards – Steps in credit card processing – Requirement metrics of an effective e–payment system. (Theory only)
- UNIT–V E–banking frauds: Electronic Clearing Services – Frauds in E–banking operations – The security measures taken by banks. (Theory only)

REFERENCE BOOKS:

1. Ravindra Kumar, Deshpande, E–Banking, Pacific Books International.
2. Indian Institute of Banking, Digital Banking, Mumbai.
3. The Banker, Mumbai (Journal)

PAPER – 206(B) : MANAGEMENT INFORMATION SYSTEM

(Elective Foundation)

(With effect from the academic year 2021–22)

- Unit-I:** Introduction: Concepts of Management Information System(MIS)- Classification and their implications – Business intelligence – Database models – Database design – RDBMS and MIS; Data processing: Transaction processing – Application processing – Information system processing; Role of MIS: In management and organization effectiveness, and strategic business planning. (Theory only)
- Unit-II:** Systems Engineering (SE) : Types and classes of system – General model of SE – Need for system analysis – Analysis of existing and new system - System development model – Structured System Analysis and Design (SAD) – Object-oriented Analysis (OOA) – System Development through Object Oriented Technology (OOT) – Object Oriented Analysis and Design(OOAD) – Systems Development Life Cycle (SDLC). (Theory only)
- Unit-III:** Design of MIS and Business Process Reengineering (BPR): Planning of MIS – Determining information requirements – Organization, development and implementation of MIS – Development process of MIS – Need for design of MIS – Process of design of MIS – Strategic management and MIS – Process and value stream models of business – Reasons for delay in business process – MIS and Business Process Reengineering. (Theory only)
- Unit-IV:** Applications of MIS: Human Resource information system – Financial information system – Production information system – Marketing information system – Material Management Information system – Services information system. (Theory only)
- Unit-V:** Decision Support System (DSS) and ERP: Decision Support Systems and Group Decision Support Systems – Applications of DSS – Knowledge Management System – Benefits of MIS and DSS – Enterprise Resource Planning (ERP) – ERP modules – Benefits of ERP - ERP evaluation and implementation. (Theory only)

REFERENCE BOOKS:

1. Kenneth C. Laudon and Jane P. Laudon: Management Information Systems, PHI and Pearson Education.
2. Rainer, Turban, Potter: Introduction to Information Systems, WILEY-India.
3. James A. Obrein: Management Information Systems, Tata McGraw Hill.
4. Dharminder and Sangeetha: Management Information Systems, Excel books.
5. Alexis Leon: ERP (Demystified), Tata McGraw Hill.

M.Com (A&F) I Semester
PAPER -207: HUMAN VALUES AND PROFESSIONAL ETHICS – II
(Audit Course)
(With effect from the academic year 2021–22)

- UNIT – I Value Education- Definition - relevance to present day - Concept of Human Values - self introspection -Self esteem. Family values-Components, structure and responsibilities of family- Neutralization of anger – Adjustability Threats of family life -Status of women in family and society - Caring for needy and elderly Time allotment for sharing ideas and concerns.
- UNIT – II Medical ethics- Views of Charaka, Sushruta and Hippocrates on moral responsibility of medical practitioners. Code of ethics for medical and healthcare. Euthanasia, Ethical obligation to animals, Ethical issues in relation to health Care professionals professionals and patients. Social justice in health care, by human cloning, problems of abortion. Ethical issues in genetic engineering Ethical issues raised new biological technology or knowledge.
- UNIT – III Business ethics- Ethical standards of business-Immoral and illegal practices and their solutions. Characteristics of ethical problems in management, ethical theories, causes of unethical behavior, ethical abuses and work ethics.
- UNIT – IV Environmental ethics- Ethical theory, man and nature- Ecological crisis, Pest control, Pollution and waste, Climate change, Energy and population, Justice and environmental health.
- UNIT – V Social ethics- Organ trade, Human trafficking, Human rights violation and social disparities, Feminist ethics, Surrogacy/pregnancy. Ethics of media-Impact of Newspapers, Television, Movies and Internet.

BOOKS FOR STUDY:

1. R. Subramanian, Professional Ethics, Oxford University press, New Delhi, 2013.
2. John S Mackenjie: A manual of ethics.
3. “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
4. “Management Ethics-integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
5. “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
6. Harold H. Titus: Ethics for Today
7. Maitra, S.K: Hindu Ethics
8. William Lilly : Introduction to Ethics
9. Sinha: A Manual of Ethics
10. Manu: Manava Dharma Sastra or the Institute of Manu: Comprising the Indian System of Duties: Religious and Civil (ed.) G.C.Haug

PAPER – 301: FINANCIAL DERIVATIVES

(Core Paper)

(With effect from the academic year 2021–22)

- Unit–I Financial Derivatives–Concept–Features– Types – Uses– Traders in Financial Derivatives Market–Indian Financial Derivatives Market – Emerging Trends. (Theory Only)
- Unit–II Forwards and Futures Contracts: Concepts– Functions – Advantages and Disadvantages –Forwards vs. Futures –Determination of Forwards and Futures Prices.(Theory and Problems)
- Unit–III Options: Concept–Types of options – Difference between Options and Futures–Option Hedging Strategies –Option Pricing Models– Binomial Option Pricing Model– One step and Two Step Models–Black –Scholes Option Pricing Model. (Theory and Problems)
- Unit–IV Swap Market – Concept –Features of Swap –Advantages and Disadvantages of Swaps Types of Swaps – Interest Rate Swap –Currency Swap –Equity Swaps –Pricing of Swaps. (Theory only)
- Unit –V Stock Index Features– Concept –Common Features– Portfolio Management and Stock Index Features– Speculation and Stock Index Features –Trading of Stock Index Features. (Theory and Problems)

REFERENCE BOOKS:

1. Pandey , I.M., Financial Management, Vikas Publications , New Delhi.
2. Gupta, S.L., Financial Derivatives, PHI Learning Pvt. Ltd, New Delhi.
3. Bhalla, V.K.Investment Management
4. John C.Hull Derivatives. PHI Publisher Ltd, New Delhi
5. John C. Hull, Introduction to Future and Options Market. PHI Publisher Ltd, New Delhi,
6. Kumar, S.S.S., Financial Derivatives, Prentice Hall of India Pvt., Ltd New Delhi.
7. Bargi's., Futures and Options, McGraw Hill Publishing House Ltd, New Delhi.

M.Com (A&F) – III Semester
PAPER –302: FINANCIAL MARKETS AND SERVICES
(Core Paper)
(With effect from the academic year 2021–22)

- UNIT–I FINANCIAL SYSTEM AND MONEY MARKET: Indian Financial system: Evolution – Structure – Functions – Components; Role in the Indian economic development; Financial Sector reforms: MONEY MARKET: Significance– Instruments of money market including Call money, Commercial bills, Commercial papers, Certificates of deposits, Repo and reverse repo, MMMFs, Money market derivatives and Primary dealers. (Theory only)
- UNIT–II CAPITAL MARKET AND SEBI: Structure, participants and instruments of CAPITAL MARKET; Primary market: Functions –Methods of floating new issues –Intermediaries including merchant bankers, underwriters, bankers, brokers and registrars to the issue, debenture trustees, and portfolio managers; Secondary market: Listing and online trading of securities – Categories of shares – Primary market vs. secondary market – CDSL and NSDL; SEBI: Functions– Powers. (Theory only)
- UNIT–III MERCHANT BANKING: Concept –Origin and evolution – Scope – Functions – Commercial banking Vs merchant banking; SEBI Regulations on pre–issue and post– Issue obligations of merchant banker. (Theory only)
- UNIT–IV CREDIT RATING AND FACTORING: CREDIT RATING: Significance – Features – Process of credit rating – Advantages and drawbacks of credit rating; Rating methodology of CRISIL, CARE, ICRA, FITCH; SEBI regulations on credit rating; FACTORING: Mechanism – Functions – Types; Factoring Vs bills discounting – Legal aspects of factoring agreement (Theory only).
- UNIT–V VENTURE CAPITAL FINANCING AND MUTUAL FUNDS: Features – Stages of venture capital financing (VCF) – Financial analysis – Investment nurturing and its types – Exit route –Management buy–ins and management buy–outs – Mezzanine finance – VCF scenario in India – SEBI Regulations on VCF; MUTUAL FUNDS: Concept – Classification of MFs– Organization and management –MF evaluation – SEBI Guidelines on MFs (Theory only).

REFERENCE BOOKS:

1. Gordon, E., and Nataraja, K., Financial Markets and Service, Himalaya Publications.
2. Guruswamy S, Merchant banking and financial services, McGrawHill Publications.
3. Khan, M.Y., Financial Services, Tata McGraw Hill Publications.
4. Machiraju, H.R., Merchant Banking, New Age International Publishers.
5. Gupta, S.K., and NishaAggarwal, Financial Services, Kalyani Publishers.

M.Com (A&F) III Semester
PAPER – 303(A): TALLY WITH GST APPLICATIONS
(Generic Elective)
(With effect from the academic year 2021–22)

- Unit–I Features of Tally accounting – Components of Gateway of Tally and button panel – Purposes and components of F11 And F12 – Creation and setting up of a company – Accounting Masters: Creation, alteration and deletion of single and multiple groups – Creation, alteration of single and multiple ledgers – Recording transactions in accounting vouchers: Creation and alteration of vouchers – Display and print of financial statements (Theory and lab).
- Unit–II Inventory: Configuration – Inventory Masters: Creation, display and alteration of stock groups, stock categories, godowns, units of measure, stock items – Recording transactions: Creation of inventory vouchers – Display and print of inventory reports (Theory and lab).
- Unit – III GST: Enabling GST features in Tally (Configuration) – Basics of GST – Rates of GST – Configure GST details of your company – Creating Party Ledgers & Tax Ledgers – Setting up of SGST, CGST, IGST rates for input and output – Creation of vouchers – Recording intra and inter–state vouchers with GST tax ledgers; Types of invoice under GST: Tax invoice vs. Bill of supply; Contents of tax invoice – Display and print of GST reports (Theory and lab).
- Unit–IV TDS: Configuration –Company creation – Creation of ledgers and vouchers – Recording advance and balance payments of Tax – Generation of TDS reports (Theory and lab).
- Unit–V Payroll: Configuration – Payroll features – Enabling payroll details – Creation of payroll masters– Creating the Pay Head ledgers – Creating the employee details and salary details of an individual – Creating details of Attendance types; List of Payroll Voucher types: Pay roll voucher and attendance voucher; Recording Attendance and Payroll voucher entries – Display and print of various payroll reports (Theory and lab).

REFERENCE BOOKS:

1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally BPB Publication.
2. Kiran Kumar, K. Tally, Laasya Publishers, Hyderabad
3. NeerajGoyal, RohitSachdeva, Tally with GST Applications, Kalyani Publishers.
4. Vishnu Priya Singh, Tally, Computech Publications Ltd, New Delhi.
5. www.Tallyeducation.com

M.Com (A&F) III Semester
PAPER –303(B) : ACCOUNTING FOR MANAGERIAL DECISIONS
(Generic Elective)
(With effect from the academic year 2021–22)

- Unit – I Managerial accounting – Functions –Limitations– Pricing Decisions – Objectives – Factors influencing Pricing decisions –Cost analysis for pricing decisions – Product pricing methods – Full cost pricing – Mark–up pricing – Break–even pricing – Target pricing . (Theory and Problems)
- Unit – II Managerial decisions – Cost behaviour – Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment Replacement Decision – Shut down or continue (Theory and Problems)
- Unit – III Responsibility Accounting (RA) – Concept – Process of implementing RA – Managerial uses– Responsibility centres – Cost centre – Revenue Centre – Profit centre – Investment Centre – Responsibility performance reporting – Objectives (Theory and Problems)
- Unit – IV Divisional performance and transfer pricing –Evaluation of divisional performance – Contribution margin approach – Return on investment approach – Residual income approach – Transfer pricing – Methods of transfer pricing (Theory and Problems)
- Unit – V Management Reporting – Concept – Modes of reporting – Types of reports – Requisites of a good report – Management Reporting System – Forms of management reports – Reporting practices in Indian corporates (Theory only)

REFERENCE BOOKS:

1. Charles T. Horngren, G.L. Sundem and W.O. Stratoon, Introduction to Management Accounting, Pearson, Delhi.
2. Jawaharala, Management Accounting, Himalaya Publishers, Mumbai.
3. Kulshrestha, N.K., Management Accounting, Tata McGraw Hill, New Delhi.
4. Khan.M.Y, Jain.P.K, Management Accounting(7th edition), McGraw Hill, New Delhi, 2018.
5. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
6. PrashantaAtma, Cost and management Accounting, Himalaya Publishing House, Hyderabad.
7. Robert S. Kaplan and Anthony A. Atkinso, Advanced management Accounting, Prentice hall, New Delhi.
8. Sahaf M.A., Management Accounting Principles and Practice, Vikas Publishing House, Mumbai.
9. Sharma R.K and Gupta, S.K., Management Accounting, Kalyani Publishers, Ludhiana.

PAPER –303(C) : TAX PLANNING AND MANAGEMENT

(Generic Elective)

(With effect from the academic year 2021–22)

- UNIT– I Income Tax Law: Evolution of Taxation Law – Basic Concepts – Residential status – Tax Planning and management: Concepts – Tax avoidance – Tax evasion.(Theory only)
- UNIT –II Tax Planning – Individuals: Heads of Income for Individuals – Income from Salary – Income from business and profession – Tax relief – Concession – Rebates – Deductions and Incentives.(Theory and problems)
- UNIT –III Corporate Tax Planning–I: Tax Planning with references to new establishment – Location –Form – Nature and Capital structure – Short term loans – Term loans – Public deposits – Bonus Issues – Dividend Policies.(Theory and problems)
- UNIT – IV Corporate Tax planning–II: Managerial decisions – Tax planning in respect of owned funds or borrowed capital – Lease Vs Purchase – Purchase by instalments vs. hire – Make or buy decisions.(Theory only)
- UNIT– V Tax Planning – Incentives and Export Promotion: Schemes for encouraging exports – Import duty relief schemes – Free Trade Zones (FTZs) – Special Economic Zones (SEZs) – Export Processing Zones (EPZs) – Salient features of Software Technology Parks (STPs) – Electronic Hardware Technology Parks (EHTPs) – Export Promotion schemes under EXIM Policy. (Theory only)

REFERENCE BOOKS:

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Circulars issued by C.B.D.T
3. Income Tax Act, 1961
4. Income Tax Rules, 1962
5. Lakhotia R.N: Corporate Tax Planning, Vision Publications , Delhi,
6. Singhania, V.K.Direct Taxes: Law and Practice, Taxman’s Publications Delhi.
7. Singhania, V. K: Direct Taxes Planning and Management, Taxman’s Publications Delhi.
8. Melhotra, MC and Goyal, S.P: Income Tax Law and Accounts including tax planning, SahityaBhavan Publication, Agra.

PAPER – 303(D) : MERGERS AND ACQUISITIONS

(Generic Elective)

(With Effect from the academic year 2021–22)

- Unit–I Corporate Restructuring: Concept – Characteristics – Purposes for Restructuring – Forms of Corporate Restructuring: Expansion – Contraction – Corporate Control – Changes in Ownership Structures – Effects of Restructuring–Constraints of Corporate Restructuring. (Theory only)
- Unit–II Mergers: Concept– Characteristics – Merger Waves – Reasons and Objectives of Mergers – Types of Mergers – Procedure and Steps for Merger – Legal Issues and Compliances of Merger in India – Role of Investment Banker. (Theory only)
- Unit–III Acquisitions: Concept– Characteristics – Advantages – Types of Acquisitions/Takeovers – Modes of Takeover – Takeover Provisions before SEBI – SEBI Takeover Code – Takeover tactics and strategies – Constrains to Acquisitions. (Theory only)
- Unit–IV Corporate Demergers: Concept– Types – Modes– Advantages of demergers/divisions/splits – Concept of Reverse Mergers – Provisions under Tax Laws for Reverse Merger – Requirements of reverse merger – Salient features of reverse merger under Sec.72 A. (Theory only)
- Unit–V Accounting Aspects: Introduction – Accounting Standard–14 – Accounting Methods for M&A – Pooling of interest method – Purchase accounting method – Accounting practices in India – Treatment of Reserves and Goodwill. (Theory only)

REFERENCE BOOKS:

1. J.C. Verma, Corporate Mergers, Amalgamations & Takeovers, Bharat Law House, New Delhi
2. NishkantJha, Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House, Mumbai
3. Prasad G Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing House Pvt. Ltd., Noida.
4. H.R. Machiraju, Mergers Acquisitions and Takeovers, New Age International Publishers, New Delhi.
5. RavindharVadapalli, Mergers, Acquisitions and Business Valuation, Excel Books, New Delhi.
6. J.B. Gupta, Strategic Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
7. SEBI Guidelines on Mergers & Acquisitions.

PAPER – 304: INTERNAL AUDIT

(Skill Oriented Course)

(With effect from the academic year 2021–22)

- Unit – I Introduction to internal control: Meaning – objectives – Basic elements of internal control – Types of internal control systems – Preventive and detective controls – Advantages and limitations of internal control – Techniques for evaluation of internal control system – Native record – Check list – Flow chart – Internal control questionnaire. (Theory only)
- Unit – II Internal Audit: Meaning – features – advantages – Need of internal audit – Internal control Vs. Internal audit – Internal audit Vs. Operational audit; Internal check: Meaning – Objectives – Features of good internal check system. (Theory only)
- Unit – III Auditing of Information Systems: Overview of Information Systems – Attributes of Information – Need for Audit of Information Systems – Effect of Computers on Audit – Changes to evidence collection – Changes to evidence evaluation – Skills required for Information Systems Auditor – Functions of IS Auditor – Categories of Information Systems Audit – Steps in Information System Audit – Role of IS Auditor in Physical Access Controls – Understanding the Layers and related audit issues. (Theory only)
- Unit – IV Internal Audit under Computerized Information System (CIS) Environment: Special audit techniques using the computer – Scope of audit in a CIS Environment – Impact of changes on business processes (for shifting from manual to electronic medium) – Audit approaches in a CIS Environment – Internal Controls in a CIS Environment – Internal Control requirements under CIS Environment – Approach to auditing in a CIS environment – Computer Assisted Audit Techniques (CAATs). (Theory only)
- Unit – V Internal audit reporting: Concept – Basic elements of internal audit report – Features of good internal audit report – Frequency of report – Segment reporting – Documentation of reporting – Importance of report drafting – Report presentation techniques – Report submission – Storage of working papers and back-up of data. (Theory only)

REFERENCES:

1. Advanced Auditing and Standards on Internal Audit, Issued by ICAI.
2. Information Systems Control and Audit, Issued by ICAI.
3. Standards On Internal Audit – issued by ICAI.
4. Kamal Garg, Handbook on Internal Audit: Bharat Law House.

PAPER –305(A): FUNDAMENTALS OF ACCOUNTING

(Open Elective)

(With effect from the academic year 2021–22)

- Unit–I: Accounting – Nature and Scope – Branches of Accounting – Financial Accounting – Types —Principles and concepts – Branches of Accounting – Accounting Standards –Types of Accounting Standards–Advantages.(Theory only)
- Unit–II Journal and Final Accounts: Meaning of an Account–Accounting Equation– Meaning and format of Journal–Ledger posting– Preparation of Trial Balance–Profit and Loss Account– Balance sheet. (Theory only and Problem)
- Unit–III Financial Statement Analysis: Meaning – Classification – Trend analysis – Comparative statement analysis – Common size statement analysis– Advantages of Financial statement analysis. (Theory only)
- Unit – IV Cost Accounting: Nature, Scope and Objectives– Concept of cost – Classification – Behaviour of cost – Elements of cost – Principles of costing – Preparation of cost sheet.(Theory only and Problem)
- Unit – V Managerial Accounting – Nature, Scope and Objectives – Budgetary Control – Types of Budget – Advantages of budgeting – Limitations – Preparation of budgets (Theory only)

REFERENCE BOOKS:

1. Jain S.P, Narang K.L and SimmiAgarwal, “Accounting For Managers”, KalyaniPublishers, New Delhi.
2. Wild. J.J., Subramanyam, K.R. Halsey, R.F., Financial Statement analysis, Tata McGraw Hill.
3. NarayanaSwamy, “Financial Accounting: A Managerial Perspective”, Pearson Education.
4. Prasad, G. “ Financial Accounting and Analysis” Jai Bharat Publishers, Guntur.
5. Ramachandran and Kakani, “ Finanical Accounting for Management”, TMH, New Delhi.
6. Jain and Narang, “Accountancy” Vol 1, Kalyani Publishers, 1983.
7. Jain and Narang, “ Cost Accounting”, Kalyani Publishers.
8. R.K.SharmaandShashi K Gupta, “Management Accounting”, Kalyani Publishers.
9. S.N. Maheswari, Accounting for Managment, Sultan Chand Publishing House Pvt. Ltd.

PAPER –305(B) : PERSONAL FINANCE PLANNING

(Open Elective)

(With effect from the academic year 2021–22)

- UNIT I** Personal Finance Planning– Nature – Scope – Objectives– Need – Process – Principles of Personal Finance –Safety– Liquidity–Solvency and Management of Wealth.(Theory only)
- UNIT II** Products of Personal Finance Planning – Bank Deposits – Post Office Savings – Mutual Funds –Shares–Corporate and Govt. Bonds– Chit Funds–Real Estate– Gold– Silver.(Theory only)
- UNIT III** Risk and Return– Concepts – Types of Risk and Return – Diversification of Risk – Measurement of Risk and Return – Investment Planning– Time value of Money – Compound Value –Computation of Returns on Personal Investments. (Theory only)
- UNIT IV** Personal Tax Planning: Nature of Income – Expenses – Deductions– Taxable Benefits–Income Splitting–Tax Advantaged Investment–Deferred Income Plans– Income and Dividends from Business and Self–Employment.(Theory only)
- UNIT V** Personal Finance and Policy Perspectives: Impact of Government Policy– Union Budget– Cost of Living –Retirement Saving Plans– Pension plans– Provident Fund, Gratuity–LIC –GIC –Reverse Mortgage Plans. (Theory only)

REFERENCE BOOKS

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw– Hill Publishing Company Ltd. New Delhi.
2. Financial Education by Reserve Bank of India – rbi.org.
3. Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
4. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
5. Internet Sources– BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

M.Com (A&F) IV Semester
PAPER –401: STRATEGIC FINANCIAL MANAGEMENT
(Core Paper)
(With effect from the academic year 2021–22)

- Unit– I Strategic Management: Concept – Important Concerns – Purpose – Constraints – Process– Strategic Planning– Concept – Characteristics – Components –Benefits– Constraints of Strategic Planning. (Theory only)
- Unit–II Strategic Financial Management: Concept–Scope–Characteristics–Importance – Success Factors–Strategic Financial Planning – Principals of Strategic Financial Planning. (Theory only)
- Unit–III Corporate Valuation: Concept – Objectives – Approaches of Corporate Valuation–Value Based Management–Elements–Significance–Process– Methods of Value Based Management. (Theory and problems)
- Unit–IV Financial Distress and Restructuring: Concept – Characteristics – Reasons for Corporate Financial Distress – Cost of Financial Distress – Impact of Financial Distress – Countering Financial Distress. (Theory only)
- Unit–V Corporate Sickness and Financial Engineering: Concept – Managerial Causes of Sickness – Revival –Financial Engineering: Concept – Approaches to Innovative Financial Engineering –Fund Deployment Strategies– Financial Re–engineering. (Theory only)

REFERENCE BOOKS:

1. RajniSofat and PreetiHiro: Strategic Financial Management. Prentice Hall of India Learning Pvt., New Delhi.
2. Dr.Pradip Kumar Sinha: Strategic Financial Management. Excel Books, New Delhi.
3. G.P.Jakhotiya: Strategic Financial Management. Vikas Publishing House Pvt. Ltd., NewDelhi.
4. Allen: An Introduction to Strategic Financial Management. Koran Page
5. Mathew P.K: Corporate Restructuring in India: Perspectives. McMillian.

M.Com (A&F) IV Semester
PAPER –402: INVESTMENT MANAGEMENT
(Core Paper)
(With effect from the academic year 2021–22)

- Unit – I Investment : Concept – Elements–Importance – Objectives – Factors of Sound Investment–Investment vs. Speculation–Investment vs. Gambling–Investment Process–Investment Media – Types of Investments – Financial Investments – Non–financial Investments . (Theory only)
- Unit – II Risk and Return Analysis: Concepts – Classification of Risk – Systematic Risk–Unsystematic risk – Types of Systematic risk–Types of Unsystematic Risk – Risk Aversion– Risk Premium – Return – Holding Period Return – Expected Value of Return.(Theory only)
- Unit –III Valuation of Securities: Valuation of Equity Shares–Dividend Capitalization Methods–Earning Capitalization Methods; Valuation of Bonds–Basic Concepts–Types of Bonds–Measuring Bond Duration. (Theory and Problems)
- Unit – IV Portfolio Analysis: Concept –Markowitz’s Model–Assumptions–Capital Asset Pricing Model (CAPM)–Assumptions– Capital Market Line vs. Security Market Line.(Theory and Problems)
- Unit – V Portfolio Evaluation: Concept –Measures of Portfolio Performance–Sharpe’s Performance Index – Treynor’s Performance Index –Jensen’s Performance Index. (Theory and Problems)

REFERENCE BOOKS:

1. Prasanna Chandra: Analysis and Portfolio Management, Tata McGraw Hill Co. Ltd., New Delhi.
2. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
3. Avadani V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2008.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. Dhamodharan : Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.
6. Donald E.Fischer& Ronald J.Jordan: Security Analysis and Portfolio Mangement, Pearsons Education (Singapore) Pvt, Ltd., New Delhi.

M.Com (A&F) IV Semester
PAPER – 403(A) : INTERNATIONAL FINANCIAL MANAGEMENT
(Generic Elective)
(With effect from the academic year 2021–22)

- Unit – I International Financial Management (IFM) : Concept –Nature and Scope– Importance – Domestic and Offshore Markets –Role of International Financial Manager – Changes in Global Financial Markets –Challenges– International Monetary System–Emerging Dimensions .(Theory only).
- Unit – II Foreign Exchange Market and Exchange Rate Mechanism: Foreign Exchange Markets – Structure – Types of Exchange rates – Exchange Rate Quotations – Direct and Indirect – Buying and Selling Rates – Forward market quotation – Nominal and Real Exchange Rates in Financial Decisions.(Theory only)
- Unit – III Foreign Exchange Exposure: Concept – Relevance of Foreign exchange Exposure – Transaction Exposure– Operating Exposure – Accounting Exposure –Hedging and Managing Tools of Exposures. (Theory only)
- Unit – IV International Project Appraisal: Concept – Approaches – Net present Value Approach – Adjusted Present Value Framework – Options Approach – The Practice of Cross Border Direct Investment Appraisal– International Perspectives of Working Capital.(Theory only).
- Unit – V International Equity Investment: Concept – Risk and Return from Foreign Equity Investment – Equity Financing in the International Markets – Long–Term Borrowings in Global Capital Markets–International Financing Decision. (Theory only)

REFERENCE BOOKS:

1. Apte.P.G.,: International Financial Management, Tata McGraw Hill Publishing House, New Delhi.
2. Siddaiah, T, International Financial Management, Pearson, New Delhi.
3. Sharan V. : International Financial Management, Prentice Hall of India Publishing, New Delhi
4. Bhalla,V.K. : International Financial Management, AnmolPublicatins, New Delhi.
5. Avadhani V.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun&Resnick., : International Financial Management, Tata McGraw Hill Publishing Company lLtd., New Delhi.

PAPER – 403(B) : PERSONALITY DEVELOPMENT AND SOFT SKILLS

(Generic Elective)

(With effect from the academic year 2021–22)

- Unit–I Foundations of personality development (PD): Concept of Personality – Theories of personality: Psycho–dynamic theory – Trait theory – Big–5 Theory; Personality Determinants: Physical, social, educational, family, intellectual and emotional determinants; Causes for sick personality and healthy Personality. (Theory only)
- Unit–II: Self–awareness skills: Self–awareness and management; communicating: Sending inter personal messages – Listening and reading non–verbal messages –Providing feedback. (Theory only)
- Unit–III Motivating: Goal setting – Coaching–Counselling and Mentoring – Empowering people through delegation; leading: Politicking – Persuading – Applying leadership styles – Managing Change. (Theory only)
- Unit– IV Teaming: Working with teams – Running meetings – Valuing diversity: Problem solving: Ethical decision making – Creative problem solving – Resolving conflicts – Negotiation. (Theory only)
- Unit– V Self–esteem: Characteristics – Causes of low self–esteem – Steps to build positive self–esteem; Attitude: Steps in building positive attitude; Interpersonal skills; Steps in developing positive Personality. (Theory only)

REFERENCE BOOKS:

1. Elizabeth B.Hurlock: Personality Development, Tata McGraw Hill.
2. Stephen P.Robbins and Philip L Hunsaker: Training in interpersonal skills, Pearson Education.
3. Shiv Khera: You can Win, McMilan Publications.
4. Robert M. Sherfield. Rhonda J.Montgomery, PatricaG.Moody: Developing soft Skills, Person Education.
5. BiswajitDas,Satpath: Business Communication & Personality Development, Excel Publication.

M.Com (A&F) IV Semester
PAPER – 403(C) : INTERNATIONAL ACCOUNTING AND REPORTING
(Generic Elective)
(With effect from the academic year 2021–22)

- Unit –I International Accounting: concept –nature – scope– importance – international audit types– Status of International Accounting in select countries. (Theory only)
- Unit– II International Accounting Standards– Concept – Objectives– Need for harmonization– IFRS and Indian GAAP– Global convergence accounting – Need for Convergence – Benefits and challenges of Convergence (Theory only)
- Unit – III International Business Combinations and Consolidations – Concept – Need for consolidations Motives of combinations –Accounting treatment of combinations–Consolidation techniques– Mechanics of Consolidations. (Theory only)
- Unit–IV International Financial Statement Analysis– Concept – Need for financial statement analysis– techniques – Complexities in analysis of global financial statements– Challenges and Opportunities in cross border analysis. (Theory only)
- Unit –V International Financial Reporting and Disclosure – Introduction– Need for Transnational reporting and disclosure– Developments of disclosure – Reporting and disclosure practices; Segment Disclosure, Corporate governance disclosure.(Theory only)

REFERENCE BOOKS:

1. Mohapatra, A.K.Das “International Accounting, prentice Hall of Indian Pvt.Ltd. New Delhi.
2. RathoreShirin: “ International Accounting” Prentice Hall India, New Delhi.
3. SuddagaranM.Shahrokh, International Accounting – A User perspective” Taxman India., New Delhi.
4. Gupta Ambarish “Financial Accounting for Management – An analytical perspective “ Pearson Education, New Delhi.
5. NobesChestopher& Parker Rober. “ Comparative International Accounting” Pearson Education, New Delhi.
6. FDC Choi and G.G. Mueller, ‘ An introduction to multinational Accounting’ Prentice Hall, New Delhi.
7. Richard E Baker, Valdean C. LembkeThomases King, McGraw – Hill Higher Education, Irwin.

M.Com (A&F) IV Semester
PAPER –403(D): GST AND CUSTOMS DUTY
(Generic Elective)
(With effect from the academic year 2021–22)

- Unit–I Introduction: Concept of GST – Structure of GST – Features of CGST, SGST, UTGST, and IGST Acts – Objectives of GST – VAT vs. GST – Benefits of GST – Applicability of GST – Exemptions from GST – Rates of GST (Theory only).
- Unit–II Registration under GST: Persons liable and persons not–liable for registrations; Types of dealers in GST – Deemed registration – Registration process for new applicants – Cancellation of registration and revocation; Reverse Charge Mechanism; Returns under GST: Person liable to pay GST– Computation of GST – Liability and payment of GST –Types of GST returns– Revision of GST returns – Penalty/Late fee – Refund of GST (Theory and problems).
- Unit–III Supply of goods and services: Scope of supply: Types of supply based on location, combination, and recipient and tax treatment – Time of Supply – Place of Supply – Value of Supply (Theory and problems).
- Unit–IV Input Tax Credit (ITC): Concept – Eligibility for taking Input Tax Credit (ITC)–Utilization of ITC – Conditions for taking ITC – Input Tax Credit in special circumstances – Distribution of ITC by Input Service Distributor (ISD) – Computation of ITC (Theory and problems).
- Unit–V Customs duty: Definitions–Circumstances of levy of customs duties – Types of customs duties – Exemption from customs duties – Import procedure under customs –Export Procedure under customs – Method of valuation for customs – Calculation of assessable value – Calculation of custom duty (Theory and problems).

REFERENCES:

1. R. G. Saha, Divyesh Shah, Usha Devi N, GST (Indirect Taxes), Himalaya Publishers.
2. ICAI, Study material on Indirect taxation, ICAI.
3. Vandana Bangar and Yogendra Bangar, Indirect Tax Laws, AadhyaPrakashan Publishers.
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications.
5. Avadesh Ojha, GST, Taxmann Publications.

M.Com (A&F) IV Semester

PAPER –404 : PROJECT REPORT & VIVA - VOCE

(Project Work)

(With effect from the academic year 2021–22)

M.Com (A&F) IV Semester
PAPER –405(A) : SECURITY MARKET OPERATIONS
(Open elective)
(With effect from the academic year 2021–22)

- UNIT – I Indian Securities Market: Concept– Functions – Intermediaries –Primary Market – Nature–Role of Primary Market–Problems of New Issues Market – IPOs –SEBI Guidelines for Primary Market– Recent Trends in Primary Market.(Theory only)
- UNIT – II Secondary Market: Concept – Nature – Functions – Organization – Regulatory Framework for Stock Exchanges in India – SEBI Guidelines for Secondary Market–Recent Trends in Secondary Market.(Theory only)
- UNIT– III Listing of Securities: Concept – Merits and Demerits of Listing – Listing Requirements–Listing of Rights Issue– Bonus Issue– Further Issue – Listing Conditions of BSE and NSE – Delisting.(Theory only)
- UNIT – IV Indian Stock Exchanges: Concept–Functions–BSE –Different Trading Systems – Different Types of Settlements –NSE–Market Segments–NEAT System Operations–Market Types – Demat Settlement.(Theory only)
- UNIT – V Stock Market Indices: Concept – Purpose and Consideration in Developing Index – Methods – Market Indices in India – BSE SENSEX– NSE Indices – S &P CNX Nifty.(Theory only)

REFERENCEBOOKS

1. PunithahvathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, investment and securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and portfolio management, Tata McGraw – Hill.
4. SanjeevAgarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

M.Com (A&F) IV Semester
PAPER –405(B) : BUSINESS ETHICS
(Open elective)
(With effect from the academic year 2021–22)

- UNIT – I Business Ethics: Meaning, Principles of Business Ethics – Evolution and Development of Business Ethics – Importance and Need for Business Ethics – Significance of Business Ethics – Values and Ethics in Business – Code of Ethics. (Theory only)
- UNIT – II Nature and some important Theories of Ethics – Sources of Business Ethics – Managing Ethics – Values, Ethics and Business Strategy – Ethical issues and Dilemmas in Business – Sources of Ethical Problems – Improving Ethics in Business – Theory of Ethical Egoism – Theory of Ethical Utilitarianism – Theory of Egalitarianism. (Theory only)
- UNIT – III Ethical Decision making in Business – Ethical Decision making with Cross-holder conflicts and competition – Applying Moral Philosophy to Ethical Decision-making – Factors influencing Ethical Decision making – A framework of Ethical Decision-making – Using the Ethical decision making framework to improve Ethical decisions. (Theory only)
- UNIT – IV Globalisation and Business Ethics – History of Globalisation – Growth of Global Corporations – Factors facilitating Globalisation – Business Ethics in Global Economy – Ethical perceptions and International Business – Global Values – Role of Ethics in International Business. (Theory only)
- UNIT – V Creating an Ethical Organisation – Human nature and unethical behaviour in organisations – Code of conduct – Code of Ethics vs. Code of Conduct – Ethics Committees – Ethics Communication Systems – Ethics Training Programming – Disciplinary system – System to monitor and enforce Ethical Standards. (Theory only)

REFERENCE BOOKS:

1. Business Ethics (Concepts, Application, Framework and cultural Impact), K. Aswathappa and Others, Himalaya Publishing House, 2017.
2. Business Ethics – A Case Perspective, O.C. Ferrell, John Fredrich and Linda Ferrell CengageLeachery.
3. Business Ethics – An Indian Perspective, A.C. Fernando, Pearson.
4. Business Ethics (Indian Edition), Andrew Crane Dirk Matten, Oxford University Press, New Delhi.
5. Essentials of Business Environment (Test, Cases & Exercises), K. Aswathappa, Himalaya Publishing House 15th Revised Edition.