

**DEPARTMENT OF COMMERCE**  
**S.V.U. COLLEGE OF CM & CS**  
**SRI VENKATESWARA UNIVERSITY: TIRUPATI**



**RESTRUCTURED CURRICULUM FOR**  
**M. Com (ACCOUNTING AND FINANCE) PROGRAMME**  
**TO BE IMPLEMENTED WITH EFFECT FROM THE ACADEMIC**  
**YEAR 2020-2021**

## **SYLLABUS**

### **Choice Based Credit System (CBCS)**

#### **Department Vision & Mission**

“To promote accounting and finance professionals through a process of quality and value-based education, consultancy, counselling, persistent skill development and infusion of human values for vibrant future”.

#### **Department Objectives**

1. To adopt holistic approach to render quality and value-based education.
2. To groom competent, confident, creative and committed professionals in the field of accounting and finance.
3. To provide the students with inclusive facilities to cater to their industry learning, placement opportunities and social needs
4. To make the students to occupy positions in Academic and Research Institutions and Consultancy Organizations.

#### **Programme Educational Objectives (PEO)**

##### **I - PROGRAMME EDUCATIONAL OBJECTIVES (PEOBs)**

After completion of the programme, the student would be able to

**PSO 1:** To recognize the framework of OB, HRM, marketing, finance and other functional areas of management.

**PSO 2:** To look situations close to the field of financial management and get knowledge in different tools and techniques of FM.

**PSO 3:** To apply the methods in accounting standards and reporting so as to evolve an effective accounting and reporting system.

**PSO 4:** To appreciate the organisation and relationship for different aspects relating to IFM, SAPM, financial engineering and investment management.

**PSO 5:** To make judgments of ideas of value of marketing, sales promotion techniques and learn how to prepare financial statements on accounting inventory bases through tally accounting software and also acquire skills in becoming good entrepreneurs.

**PSO 6:** To help construct mental concepts of tax planning and management, personality development, e-commerce, international financial management, e-banking operations and obtain skills in the field of cost and management accounting for arriving at concrete decisions for prosperity of business.

## **Programme Objectives**

### **I PROGRAMME OBJECTIVES (POBs)**

After successful completion of two-year Post- Graduate Degree programme in Commerce, the student would be able to

#### **PO1: (KB) Knowledge Based**

To interpret the emerging trends in accounting and finance and their impact on the economy.

#### **PO2: (PA) Problem Analysis**

To explore Identify and be capable in the field of functional areas of management, more particularly accounting and finance to explore suitable solutions for the problems.

#### **PO3: (Inv) Investigation**

To investigate into the complex areas of accounting, finance and service through learned managerial skills.

#### **PO4: (Des) Design**

Obtain skills in designing and conducting survey during the course of Project work and impact knowledge.

#### **PO5: (Tools): Use of Tools**

Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success.

#### **PO6: (Team) Individual team work**

Discern knowledge about the group dynamics and team building so as to participate in community extension and outreach programmes.

#### **PO7: (Comm) Communication skills**

Inculcate communication skills and learn interview participation techniques for acquire Proper placement.

#### **PO8: (Prof) Professionalism**

Demonstrate professionalism in undertaking independent research and project works in the areas of accounting and finance.

**PO9: (Impact) Impacts of course on society and environment**

Acquire knowledge on the current trends in accounting and financial system and their impact on the economy and society as well.

**PO10: (Social) Social responsibility**

Apply reasoning provided by the continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices.

**PO11: (Ethics) Ethics and Equities**

Explore the axiomatic wisdom an ethics and equities in various walks of life and professions and learn who to thrive in the society with moral and ethical values.

**PO12: (LLL) Life-long learning**

To apply skills and techniques acquired through theory and practical computer and project field works by tackle it the current issues in field of accounting and finance. Also perceive the new concepts like ABC, Financial engineering etc.,

M.COM (CBCS)

Dept. of Commerce, S.V.U

**M.COM (ACCOUNTING AND FINANCE) COURSE STRUCTURE CHOICE BASED  
CREDIT SYSTEM(with effect from 2019-20)**

**Semester – I**

S. No.	Code	Title of the Paper	Credit Hrs/ Week	No. of Credits	Core/ Compulsory/ Elective	Internal Assessment Marks	Semester End Exam Marks	Total
1.	M.Com (A&F) 101	Accounting standards & Reporting	6	4	Core	20	80	100
2.	M.Com (A&F) 102	Organizational Behaviour	6	4	Core	20	80	100
3.	M.Com (A&F) 103	Business Environment and Policy	6	4	Core	20	80	100
4.	M.Com (A&F) 104	Managerial Economics	6	4	Core	20	80	100
5.	M.Com (A&F) 105	Corporate Governance	6	4	Compulsory Foundation	20	80	100
6.	M.Com (A&F) 106	Human Values and Professional Ethics – I	6	4	Elective Foundation	20	80	100
		<b>Total</b>	<b>36</b>	<b>24</b>	<b>Total</b>	<b>120</b>	<b>480</b>	<b>600</b>

**Semester – II (2019-20)**

S. No.	Code	Title of the Paper	Credit Hrs/ Week	No. of Credits	Core/ Compulsory/ Elective	Internal Assessment Marks	Semester End Exam Marks	Total
1.	M.Com (A&F) 201	Advanced cost Accounting	6	4	Core	20	80	100
2.	M.Com (A&F) 202	Financial Management	6	4	Core	20	80	100
3.	M.Com (A&F) 203	Marketing Management	6	4	Core	20	80	100
4.	M.Com (A&F) 204	Accounting Practices in Banks	6	4	Core	20	80	100
5.	M.Com (A&F) 205	Quantitative techniques for Business Decisions	6	4	Compulsory Foundation	20	80	100
6.	M.Com (A&F) 206	Human Values and Professional Ethics - II	6	4	Elective Foundation	20	80	100
		<b>Total</b>	<b>36</b>	<b>24</b>	<b>Total</b>	<b>120</b>	<b>480</b>	<b>600</b>

### M.Com (A&F) Semester – III (2019-20)

S. No.	Code	Title of the Paper	Credit Hrs/ Week	No. of Credits	Core/ Elective	Internal Assessment Marks	Semester End Exam Marks	Total
1.	M.Com (A&F) 301	Financial Derivatives	6	4	Core	20	80	100
2.	M.Com (A&F) 302	Financial Markets and Services	6	4	Core	20	80	100
3.	M.Com (A&F) 303	Computer Applications in Business	6	4	Core	20	80	100
4.	M.Com (A&F) 304	(a) Accounting for Managerial Decisions	6	4	Generic Electives *	20	80	100
		(b) Tax Planning & Management	6	4		20	80	100
		(c) Mergers & Acquisitions	6	4		20	80	100
		(d) Business Communication	6	4		20	80	100
		(e) Services Marketing	6	4		20	80	100
<b>Total</b>			<b>36</b>	<b>24</b>	<b>Total</b>	<b>120</b>	<b>480</b>	<b>600</b>
5.	M.Com (A&F) 305	(a) Fundamentals of Accounting	6	4	Open Electives #	20	80	100
		(b) Personal Financial Planning	6	4		20	80	100
		(c) Soft Skills for Career Development	6	4		20	80	100

**\*Among the Generic Electives the student shall choose two; # Among the Open Electives the student shall choose one.**

### M.Com (A&F) Semester – IV

S. No.	Code	Title of the Paper	Credit Hrs/ Week	No. of Credits	Core/ Elective	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	M.Com (A&F) 401	Strategic Financial Management	6	4	Core	20	80	100	
2.	M.Com (A&F) 402	Investment Management	6	4	Core	20	80	100	
3.	M.Com (A&F) 403	Project Report & Viva-voce	6	4	Core	-	100	100	
4.	M.Com (A&F) 404	(a)	International Financial Management	6	4	Generic Electives *	20	80	100
		(b)	Personality Development and Soft Skills	6	4		20	80	100
		(c)	International Accounting & Reporting	6	4		20	80	100
		(d)	Financial Management in Banks	6	4		20	80	100
		(e)	Retail Marketing	6	4		20	80	100
<b>Total</b>			<b>36</b>	<b>24</b>	<b>Total</b>	<b>100</b>	<b>500</b>	<b>600</b>	
5.	M.Com (A&F) 405	(a)	E-Banking Operations	6	4	Open Electives #	20	80	100
		(b)	Security Market Operations	6	4		20	80	100
		(c)	Banking and Insurance Services	6	4		20	80	100

**\*Among the Generic Electives the student shall choose two; # Among the Open Electives the student shall choose one.**

## Course Objectives

- To increase the knowledge of students on accounting principles and standards
- To enable the students to do inventory valuation
- To impart the ability to find out the cash flows
- To provide the skills to value goodwill
- To create awareness about IFRS and segment reporting

**M.COM (CBCS)**

M.Com (A&F) I Semester

### **PAPER -101: ACCOUNTING STANDARDS AND REPORTING**

(Core Paper)

(With effect from the academic year 2019-20)

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 –IAS And IFRS.. (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 – 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	Corporate Reporting: Concept – Objectives – Purposes – Segment reporting (AS-17) – Benefits of segment reporting; Interim reporting (AS-25) – Concept- Need for interim reporting – Interim reporting practices in India. (Theory only)

#### **REFERENCE BOOKS:**

1. Jawahar Lal; 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 Kanth Miriyala; Accounting standards made easy, Bharat Law House Pvt. Ltd. New Delhi
4. Nithin Balwani, Accounting and Finance for Manager, Excel Books, New Delhi.



5. <http://en.wikipedia.org/wiki/IFRS>

### Course Outcomes

Upon completion of this course, students will be able to

CO1: Familiarize about principles of accounting, accounting and reporting standards
CO2: Acquire knowledge on methods of valuation of inventory and Goodwill
CO3: Understand the importance and flow of cash
CO4: Students acquires the skills of goodwill valuation.
CO5: Provide an idea about segment and interim reporting.

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	1	1					1	2			1
CO2	3	3			2			1		1		1
CO3	3		2	2	2	1						
CO4	3	3			2				1			
CO5	3		2				1	1				

3-High, 2- Medium, 1- Low.

### Course Objectives

- Acquire knowledge on the conceptual frame work and emerging issues of OB
- Study different theories of personality and motivation
- Form a clear idea on group dynamics and inculcate the skills to become a leader
- Learn about Organizational structures and clear understanding of management of Interpersonal conflicts.
- Obtain knowledge on Organization dynamics as to organization culture, organizational change and know the significance of OB today.

### M.COM(CBCS)

M.Com (A&F) I Semester

### PAPER -102: ORGANISATIONAL BEHAVIOUR

(Core Paper)

(With effect from the academic year 2019-20)

Unit – I Introduction: Organizational Behaviour (OB) – Definition – Nature and Scope – Foundations – Importance – Limitations – Emerging Issues in OB.  
(Theory only)

Unit – II Individual Behaviour: Foundations of individual behaviour – Personality – Determinants – Theories of personality – Trait, psychoanalytical and social

learning theories – Motivation- Theories of motivation – Mc Gregor’s theory X and theory Y, Maslow’s Model, ERG theory and Herzberg’s two - factory theory. (Theory only)

Unit – III Group Dynamics: Foundations of group behaviour – Reasons for group formation – Types of groups – Stages of group formation and development – Group cohesiveness – Leadership – Styles of leadership – Theories of leadership (trait theory, behavioural theories – Behavioural model (Managerial grid) – Fiedler’s contingency theory . (Theory only)

Unit – IV Organizational Processes: Foundations of organizational structure – Types – Organizational conflicts – Changing view of conflicts - Managing conflicts – Inter-personal conflicts – Transactional analysis – Johari window – Life positions. . (Theory only)

Unit – V Organizational Dynamics: Organizational Culture – types – Cultural differences–Cross Culture – Cultural adjustment – Managerial responses – Organizational change– Types of Change – Reasons for change – Change agents- Challenges – Resistance to change – Managing resistance to change – Organizational Development(OD) – Objectives – OD interventions. (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. Jit S.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.

<b>102 :ORGANISATIONAL BEHAVIOUR</b>
CO1: Understand the framework for OB and its emerging issues
CO2: Diagnose the outcome of different theories of personality and motivation.
CO3: Acquire knowledge on group dynamics and learn skills that help him to become a leader.
CO4: Outline appropriate form of organisational structure and understand clearly better man agent of interpersonal conflicts.
CO5: Obtain wisdom as organisational dynamics as to organisational Culture, managing resistance to change. Also learn the concept of OB and its significance in modern times.

## CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3			2								
CO2		3		3	3		2				3	3
CO3	3	3		3	2	3	3	3	2	2	2	1

CO4	3	3	3	3		1	1	2	2	1	1	3
CO5	3	2		2	1		2	2	2	1	1	3

3-High, 2- Medium, 1- Low.

### Course Objectives

- Examine business environment, concept, nature and scope; scanning, monitoring, changing dimensions of business environment.
- Illustrates economic environment nature and scope and new economic policy.
- Develop political, legal environment; reasons for state intervention and government business interface.
- Study the socio cultural environment nature, impact of social responsibility and business ethics.
- Interpret global environment; benefits and problems of MNCs and WTO.

**M. COM(CBCS)**

M.Com (A&F) I Semester

### **PAPER -103: BUSINESS ENVIRONMENT AND POLICY**

(Core Paper)

(With effect from the academic year 2019-20)

- Unit – I** Business Environment: Concept - Nature and scope- types– internal environment and external environment- Factors influencing business environment- Economic – Social- Cultural - Political environment and technical environment; Environmental analysis - Environment scanning - Monitoring - Changing dimensions in business environment. (Theory only)
- Unit – II** Economic Environment: Concept – Nature and scope - Structures of the economy - Economic policies and conditions- Economic planning - Industrial policy - Foreign investment - Foreign technology agreements - Merits and demerits of the policy – FEMA - Monetary and fiscal policies - New economic policy. (Theory only)
- Unit – III** Politico legal Environment: Concept- Political institutions - Rationale and extent of state intervention - Reasons for state intervention - Types of intervention - Extent of interventions - Government Business interface – Legal environment. (Theory only)
- Unit – IV** Socio Cultural Environment: Concept-Nature - Impact -Business participation in cultural affairs - Social responsibility of business - Business and society - Business ethics - Corporate governance. (Theory only)

**Unit – V** Global Environment: Concept - Nature and scope -Rationale for global environment – Benefits and problems of MNCs - Strategies for going global - India, WTO and the trading blocks. (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.

<b>103 :BUSINESS ENVIRONMENT AND POLICY</b>
CO1:Identify concept, nature, factors influencing and dimensions in business environment.
CO2: Impart knowledge on economic environment, foreign technology agreements, monetary and fiscal policies and new economic policy.
CO3: Understand the rationale for global environment, strategies for going global, WTO and the trading blocks.
CO4:Understand the socio cultural environment
CO5:Examine the rationale for global environment

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3		2	1		2		2	3			
CO2	2		1			1				3		2
CO3	1		2	2		3			2			3
CO4	3		3						1			
CO5	2		1	3				3				1

3-High, 2- Medium, 1- Low.

**Course Objectives**

- Integrate with managerial economics meaning, nature, scope, characteristics, uses and principles.
- Employ demand forecasting objectives and methods; forecasting demand for new product.
- Allocate cost analysis, cost concepts and cost control and reduction.
- Examine production analysis basic concept and types; factors of production and returns to scale.

Categorize nature of profits, profit planning and marginal uses of break-even analysis

## M.COM (CBCS)

M.Com (A&F) I Semester  
**PAPER -104: MANAGERIAL ECONOMICS**  
(Compulsory Foundation)

(With effect from the academic year 2019-20)

- Unit- I Introduction: Meaning, nature and scope of Managerial Economics (ME) – Principles of ME – Characteristics and uses of ME – Role and responsibilities of managerial economist. (Theory only)
- Unit-II Demand forecasting: Nature and Scope of forecasting – Objectives – Methods of demand forecasting - Opinion polling and statistical methods – criteria for good forecasting method – Forecasting demand for new products. (Theory only)
- Unit-III Cost analysis: Cost concepts and classification – Cost output relationship in shortrun and long run – Economies of scale – cost function – Cost control and cost reduction. (Theory only)
- Unit-IV Production analysis: Basic concepts and types - Law of variable proportions – Factors of production and returns to scale – Cobb-Douglas production function Opportunities for multiple products – Policy on adding new products and dropping old products. (Theory only)
- Unit-V Nature of Profits: Different views of profits – Profit functions – Measurement of Profit – Policies on profit maximization – Profit planning – Managerial uses of Break even analysis. (Theory only)

### REFERENCE BOOKS:

1. Joel Dean. Managerial Economics, Prentice Hall Ltd., India
2. Varshiney& Maheswari, Managerial Economics, Sultan Chand & Co.,
3. MehathaP.L.Managerial Economics, Sultan Chand & Co
4. Dwivedi D.N., Managerial Economics, Himalaya Publishing Hosue,
5. Mote, Paul & Gupta, Managerial Economics, Tat Mc Graw Hill Ltd,

<b>104 : MANAGERIAL ECONOMICS</b>
CO1: Acquire managerial skills and responsibilities as a managerial economist.
CO2: Forecast the demand using opinion polling and statistical methods for existing and new products.
CO3: Analyze the cost output relationship and economies of scale for cost control and cost reduction.
CO4: Appraise the input and output relationship through law of variable proportions and Cobb-Douglas production function and formulate the policies on profit maximisation.

CO5: Assess nature of profits, different views and functions of profits.

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	3			1	3			1		
CO2			3	1	3							2
CO3		3			1				2			
CO4				2	2							3
CO5		2	2		1							3

3-High, 2- Medium, 1- Low.

### Course Objectives

- Obtain knowledge on CG Mechanism and emerging issues in CG
- Know the genesis of CG in China USA and UK and also the code of the best practices.
- Gain Knowledge on the historical backdrop of CG in India and the guild lines pronounced by various committees for effective practice in India.
- Discern knowledge on the composition of Board of Directors and Audit Committees and know
- The role of internal Auditors in India.

Understand the CG standards and practices in India with focus on IT and futures of CG in India.

**M.COM (CBCS)**

M.Com (A&F) I Semester

### **PAPER -105: CORPORATE GOVERNANCE**

(Compulsory Foundation)

(With effect from the academic year 2019-20)

- 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 – OECD Principles.(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 – New Delhi -2006.
2. Subash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices – PHI Learning New Delhi-2009
3. Kesho Prasad – Corporate Governance – PHI Learning - New Delhi-2009
4. Singh S - Corporate Governance – Global Concepts and Practices – Excel Books - New Delhi-2005.
5. Donald H. Chew Jr. StaurtL.Gillan – Corporate Governance at Crossroads – Tata McGraw –Hill Co. Ltd.New Delhi-2006

<b>105 : CORPORATE GOVERNANCE</b>
CO1: Assess the Corporate Governance (CG) mechanism and analyse the emerging issues in the arena of CG.
CO2: Trace out the emergence of CG in USA and UK and findings of Cadbury and Hospel committees and better understanding of code of best practices.
CO3: Grasp the historical backdrop of CG in India and perceive the guidelines pronounced by various committees on CG for its effective practice in India.
CO4: Know about the composition of Board of Directions and Audit Committees and visualise the current status of internal auditors in Indian context.
CO5: Exact knowledge on CG standards and practices in India with reference to IT sector and analyse the future of CG in India.

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2						2	2	2	
CO2	3		3						2	2	2	
CO3	2		2	1	2				1	2	2	
CO4	3		2						2	2		
CO5	3								1			2

3-High, 2- Medium, 1- Low.

### Course Objectives

COB1: To create awareness on basics of life and professions.

COB2: To make oneself capable to distinguish between subjective and objective values of society and individual.

COB3: To understand in depth the values and norms of life.

COB4: To understand the cultural values embedded in right from Bhagavad Gita till today's Gandhian philosophy.

COB5: To grasp prescription and proscription as stated in the scriptures of Hinduism.

**M.COM (CBCS)**

M.Com (A&F) I Semester

**PAPER -106: HUMAN VALUE AND PROFESSIONAL ETHICS – 1**

(Elective Foundation)

(With effect from the academic year 2019-20)

- UNIT – I Definition and Nature of Ethics – Its relation to Religion, Politics, Business, Law Medicine and Environment. Need and Importance of Professional Ethics – Goals – Ethical values in various Professions.. (Theory only)
- 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 behaviour and respect for elders, Character and Conduct.. (Theory only)
- UNIT –III Individual and Society – 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). (Theory only)
- UNIT – IV Bhagavad Gita – (a) Niskama karma. (b) Buddhism – The Four Noble Truths – Arya astagamarga, (c) Jainism – mahavratas and anuvratas. Values Embedded in various Religions, Religious Tolerance, Gandhian Ethics. (Theory only)
- UNIT – V Crime and Theories of punishment – (a) Reformatory, Retributive and Deterrent. (b) Views on man and Yajnavalkya.(Theory only)

**REFERENCE BOOKS:**

1. John S Mackenzie: A manual of ethics
2. "The Ethics of Management" by Larue Tone Hosmer, Richard D. Irwin Inc.
3. "Management Ethics – integrity at work" by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
4. "Ethics in Management" by S.A. Sherlekar, Himalaya Publishing House.
5. Harold H. Titus: Ethics for Today



6. Maitra, S.K: Hindu Ethics
7. William Lilly: Introduction to Ethics
8. Sinha: A Manual of Ethics
9. Manu: Manava Dharma Sastra or the Institute of Manu: Comprising the Indian System of Duties: Religious and Civil (ed.) G.C.Haughton.

<b>106 : HUMAN VALUES AND PROFESSIONAL ETHICS – I</b>
CO1: Understand the axiomatic wisdom on ethics in various walks of life and professions.
CO2: Distinguish between various subjective and objective values that kick start one's rational behavior.
CO3: Learn and assimilate the Hinduism's four values of Purusharthas and Patanjali's five Yamas of life.
CO4: Acculturate the values embedded in Indian religious right from Bhavad Gita to Gandhian Ethics.
CO5: To excavate various prescriptive punishments stated in ancient legal texts of Hinduism like Manusmriti and Yajnavalkyasmrithithat worked as weapons to eradicate criminalism.

#### CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3								3			
CO2	2									3		
CO3			3						1			
CO4	2	3									2	
CO5			2							3		3

3-High, 2- Medium, 1- Low.

#### Course Objectives

- Obtain knowledge on the concept of cost accounting and know how it is different from financial and management accounting;
- Understand the features and objectives of process costing and calculation of process losses and Inter-process profits.
- Know the concept of equivalent production and accounting treatment for joint and by-products.
- Acquire knowledge on budgetary control and preparation of various functional budgets.
- Perceive the significance of ABC in cost ascertainment and control.

M.Com (A&F) II Semester

**PAPER -201: ADVANCED COST ACCOUNTING**

(Core Paper)

(With effect from the academic year 2019-20)

- Unit- I Introduction – Cost concepts – Objectives, Advantages and limitations of cost accounting - Cost Accounting Vs Financial Accounting and Cost Accounting Vs Management Accounting (Theory Only)
- Unit- II Process Costing: Features and objectives of process costing – Normal loss – Abnormal loss – Abnormal gain – Inter process profits – Objectives of inter process profits (Theory and Problems)
- Unit-III Equivalent production: Concept – Methods – FIFO method – Average methods – By products and Joint products concept – Accounting treatment of by products and Joint products. (Theory and Problems)
- Unit-IV Budgetary Control: Concept of budget – Concept of budgetary control – benefits and limitations of budgetary control – Budgets – Fixed budget – Flexible budget– master budget. (Theory and Problems)
- Unit- V Activity based costing: Concepts – 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, Kitab Mahal 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, Kolkota.
5. Pillai R.S.N., and V.Bhagavathi: Cost Accounting, Sultan Chand and Co.Ltd, New Delhi.

<b>201 : ADVANCED COST ACCOUNTING</b>
CO1: Understand the concept of cost accounting and distinguish between cost accounting, financial accounting and management accounting.
CO2: Explicate process costing, features, objectives its features, and calculate process losses and inter process profits.
CO3: Analyse the concept of equivalent production and its calculation by applying different methods. Also diagnose accounting treatment by for products and joint products.
CO4: Perceive budget and budgetary control and prepare budgets in functional areas of Management.
CO5: Outline the uniqueness of ABC in the process of cost ascertainment and its control.

## CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2			2			2		2		1
CO2	2	1			2		2		2	1	1	3
CO3	1	3			3		1	1	3	2	2	
CO4	3	2		2	1		2	3				2
CO5	2	2		1	2		2		2		3	

3-High, 2- Medium, 1- Low.

### Course Objectives

- Describe meaning, functions and objectives; role of financial manager.
- Examine investment decision, capital budgeting, techniques of CB and methods of CB.
- Investigate management of working capital, needs and concepts.
- Assess financing decision, capital structure and capital theories.
- Design dividend decision and theories of dividend.

### M.COM (CBCS)

M.Com (A&F) II Semester  
**PAPER -202: FINANCIAL MANAGEMENT**  
(Core Paper)  
(With effect from the academic year 2019-20)

- Unit - I Introduction: Meaning of finance- Functions of financial management – Objectives of financial management - Profit maximization and Wealth maximization – Role of the 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 – Capital rationing. (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 - Theories of capital structure – NI, NOI, Traditional and MM Theories Operating and Financial Leverages- Computation of Leverages Specific cost of capital- Determination of weighted averages of capital. (Theory and Problems)
- Unit-V Dividend Decision: Types of dividends- Factors influencing the dividend policy –Theories of dividends – Walter, Gordon and MM Hypothesis (Theory only)

### REFERENCE BOOKS:

1. Pandey, I.M: Financial Management – Vikas Publishing House, New Delhi.
2. Sheeba Kapil, 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 Mc Graw 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 Mc Graw Hill, New Delhi
10. Sheeba Kapil, Financial Management Strategy, Implementation and Control, Pragathi Prakasam Publication, Meerut.
11. Sheeba Kapil, Financial Management Strategy, Implementation and Control, Pragathi Prakasam Publication, Meerut.

<b>202 : FINANCIAL MANAGEMENT</b>
CO1: Examine the objectives of financial management using present value and future value concepts.
CO2: Evaluate opportunity of investment decision applying techniques of capital budgeting and estimate the working capital requirements of an enterprise.
CO3: Analyse financing decisions using theories of capital structure and weighted average cost of capital and estimate the degree of risk through leverage concept.
CO4: Assess the dividend distribution of a firm through important theories of dividend.

#### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	1						1				2
CO2		3			2	1					1	
CO3			2	1			2		3			
CO4			1		3							2
CO5				2			1	2				

3-High, 2- Medium, 1- Low.

#### Course objectives (COBs):

COB1: To introduce to basics of market segmentation and consumer behavior.

COB2: To understand the metrics and components associated with Product and Price mix of 4Ps of marketing mix.

COB3: To instill knowledge and skills in advertising, sales promotion, personal selling, publicity and direct marketing of Promotion mix.

COB4: To lead the network of offline and online distribution networks of Place mix.

COB5: To acquire skills in conducting marketing research surveys, and others.

**M.COM (CBCS)**

M.Com (A&F) II Semester

**PAPER -203: MARKETING MANAGEMENT**

(Core Paper)

(With effect from the academic year 2019-20)

- Unit – I      Introduction: Concept of Marketing - Nature and scope- Evaluation- approaches to the study of marketing- Importance - Role of marketing in Indian economy- 4Ps of marketing; Marketing environment- Market segmentation – Concept – Need- Bases for market segmentation; Factors affecting consumer behavior- Consumer buying decision process- Models of consumer behavior. (Theory only)
- Unit – II      Product and Price Management: Concept of product- Classification -Product item-Product line and product mix decisions; New product development – Concept - Factors contributing to new product development - Stages of new product development; Product Life Cycle (PLC) conditions and strategies in different phases-Reasons for the failure; Branding - Packaging and Labeling- Pricing –Concept-Objectives -factors influencing pricing- Pricing policies- strategies and methods. (Theory only)
- Unit – III      Promotion Decision: Concept of promotions and communications, Process of marketing communications ; Sales promotion – Significance of sales promotion - Objectives - Planning sales promotion programmes; Personal selling – Nature and steps in personal selling - Theories of personal selling ; Advertising –Concept-Advertising agencies- Advertising media- Institutional frame work of advertising-Advertising decisions. (Theory only)
- Unit – IV      Place Management: Concept - Marketing Channels - Nature and significance- Role of middlemen in marketing channels - Factors influencing channel selection - Channel levels - Whole saler and retailer- Concept – Functions - Emerging trends in retailing-Formats of retail stores – Online marketing. (Theory only)
- Unit – V      Market Research and Information system:      Concept of Market research – Components - Types – Process of marketing research - Market research in India - Marketing information system –Concept – Components- marketing intelligence system. Marketing Decision Support System – Marketing research System – Marketing research in India. (Theory only)

**REFERENCE BOOKS:**

1. Philip Kotler, Principles of Marketing, PHI.
2. Rama swamy & Namakumari, Marketing Management.
3. Rajan Saxena, Marketing Management.
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.
6. Jain, Marketing planning and strategy.

3.	<b>203 : MARKETING MANAGEMENT</b>	Core
	CO1: Chew the cud of the conceptual backdrop of marketing, acquire skills in segmenting any market, and understand the dynamics of consumer behavior.	
	CO2: Understand the tree structure of product mix, learn to develop a new product and strategies during its life cycle, brand and label and price it.	
	CO3: Acquire skills to design advertising, sales promotion techniques, and stepping into the shoes of sales executive and acquire a hold on selecting a media and agency for advertising.	
	CO4: Lead and coordinate the distribution network in offline and online marketing models.	

### CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1			2		3			3				
CO2												
CO3					3			3				3
CO4		2				3					2	2
CO5				3	2							1

3-High, 2- Medium, 1- Low.

### Course Objectives:

- To increase the knowledge of students on accounting principles and standards
- To provide knowledge about the financial statements and its analysis.
- To provide conceptual knowledge on the accounting practices in banks.
- To provide the skills to prepare bank reconciliation statement.
- To create abilities to prepare and present the final accounts of banking companies.

**M.COM (CBCS)**

M.Com (A&F) II Semester  
**PAPER -204: ACCOUNTING PRACTICES IN BANKS**  
 (Core Paper)  
 (With effect from the academic year 2019-20)

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-subsiary 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 Favorable 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.Narayana Swamy, 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.

## Course Outcomes

Upon completion of this course, students will be able to

<b>CO1:</b> Acquires knowledge on the basic concepts, conventions and standards of accounting
<b>CO2:</b> Student able to understand the financial statements and apply tools to analysis
<b>CO3:</b> Gain knowledge about accounting process in banks and preparation of final accounts.
<b>CO4:</b> Acquires skills in preparation of Bank Reconciliation statement.
<b>CO5:</b> Able to apply accounting knowledge in preparation and presentation of final accounts of banking companies.

## CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	1	1		2			1	1			1
CO2	3	3	2		3		1	1				
CO3	3	1	2		1		1	1				1
CO4	3	3	2		1			1	1			1

CO5	3	3	2		1		1	1				1
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3-High, 2- Medium, 1- Low.

### Course Objectives

- Appreciate the use of quantitative techniques, methods of business forecasting and quantitative techniques in business decisions.
- Formulate F distribution and multiple co-relations co-efficient.
- Study probability and non-probability distributions.
- Formulate sampling theory, testing of hypothesis and type I and type II errors.
- Identify linear programming advantages and disadvantages; graphical and simplex method.

**M.COM (CBCS)**

M.Com (A&F) II Semester

### **PAPER -205: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS** (Compulsory Foundation)

(With effect from the academic year 2019-20)

Unit- I	Quantitative Techniques and Business Forecasting: Concept - Classification of Quantitative techniques- Benefits and Limitations – Methods- Advantages of quantitative approach to management – Quantitative techniques in business decisionmaking – Methods of business forecasting – (Theory only)
Unit-II	F – Distribution: Concept - Test for equality of two population variances – Analysis of variance- (F- test): One way and two way classified data- Multiple correlation co – efficient (Theory and problems)
Unit-III	Probability and Probability Distributions: Basics of probability- Binomial –Poisson– Normal distributions – Baye’s theorem. (Theory and problems)
Unit-IV	Sampling Theory: Concept – Types of Sampling – Hypothesis testing-The null hypothesis- 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) and $\chi^2$ (Chi-Square) test and its applications. (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. Shukla and Grewal, Advanced Accounts, S.Chand and Co, New Delhi
6. Kothari C.R... Quantitative Techniques Vikas Publications, Mumbai.

<b>205: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>
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CO1: Identify the concepts Quantitative Techniques and business forecasting, quantitative approach to management as well as in business decision making.
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CO2: Understand the test for equality of two population variances, analysis of variance and one way and two way classified data, basics and distributions of probability.
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CO3: Demonstrate hypothesis testing, testing difference between the means of two independent/dependent samples chi-square test, requirements for application of linear programming, Formulation of linear programming problem and graphic and simplex methods of solving linear programming.
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### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3			3		2					
CO2	3	3			3							
CO3	3	3			3		2					
CO4	3	3			3		3					
CO5	3	3	1	2	3							

3-High, 2- Medium, 1- Low.

### Course Objectives (COBs):

COB1: To understand the application of value education.

COB2: To create awareness on codes of ethics in healthcare profession.

COB3: To apply the business ethics in management.

COB4: To analyze the ethical issues involved in the protection of environment.

COB5: To understand framework of legal protection on various social menaces.

M.Com (A&F) II Semester

**PAPER -206: HUMAN VALUES AND PROFESSIONAL ETHICS – II**

(Elective Foundation)

(With effect from the academic year 2019-20)

- UNIT – 1 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.(Theory only)
- UNIT – II Medical Ethics – View of Charaka, Sushruta and Hippocrates on moral responsibility of medical practitioners. Code of ethics for medical and healthcare professionals. Euthanasia, Ethical obligation to animals, Ethical issues in relation to health care professionals and patients. Social justice in health care, human cloning, problems of abortion. Ethical issues in genetic engineering and Ethical issues raised by new biological technology or knowledge.(Theory only)
- 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 behaviour, ethical abuses and work ethics.(Theory only)
- 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.(Theory only)
- UNIT –V Social Ethics – Organ trade, Human trafficking, Human rights violation and social disparities, Feminists ethics, Surrogacy/pregnancy, Ethics of media – Impact of Newspapers, Television, Movies and Internet.  
(Theory only)

**REFERENCE BOOKS:**

1. John S Mackenjie: A manual of ethics
2. “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
3. “Management Ethics – integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
4. “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
5. Harold H. Titus: Ethics for Today
6. Maitra, S.K: Hindu Ethics
7. William Lilly: Introduction to Ethics
8. Sinha: A Manual of Ethics
9. Manu: Manava Dharma Sastra or the Institute of Manu: Comprising the Indian System of Duties: Religious and Civil (ed.) G.C.Haughton.
10. Susruta Samhita: Tr. Kaviraj Kunjanlal, KunjalalBrishagratha, Chowkamba Sanskrit series, Vol I, II and III, Varnasi, Vol I OO, 16-20, 21-32 and 74-77 only.

**206 : HUMAN VALUES AND PROFESSIONAL ETHICS – II**

CO1: Assimilate the relevance of value education in promoting human values, knowing oneself, familial values, respect for women, and caring for needy and elderly.

CO2: Embrace the awareness on prescribed code of ethics and social justice in healthcare profession including cloning, abortion and genetic engineering.

CO3: Acquire integrated knowledge on business ethics across the functional areas of management.

CO4: Envision the environmental ethics to protect the earth, climate, and human being.

CO5: Acquaint oneself with laws on social menaces including organ trade, girl trafficking, surrogacy, and ethics of media triumvirate.

CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1									3	3		
CO2									2	3	2	
CO3		2									3	
CO4									1	2	3	
CO5	3						2					

3-High, 2- Medium, 1- Low.

**Course Objectives**

- Outline financial derivatives concepts, features and types; traders in financial derivatives markets.
- Identify forwards and future contracts concepts, types, uses and functions.
- Prioritise options in financial derivatives and option pricing models.
- Compose swap market futures, types and interest rate; pricing swaps.
- Synthesize stock index futures, options and trading of stock futures and options.

**M.COM (CBCS)**

M.Com (A&F) III Semester  
**PAPER -301: FINANCIAL DERIVATIVES**

(Core Paper)

(With effect from the academic year 2019-20)

- Unit-I Financial Derivatives –Concept– Features – Types - Uses of Financial Derivatives –Basic Financial Derivates – Traders in Financial Derivatives Market- IndianFinancial Derivatives Market – Trends. (Theory Only)
- Unit-II Forwards and Futures Contracts: Concepts- Functions - Types-Uses– Forwards Vs Futures - Trading Mechanism of Forwards and Futures Contracts.(Theory and Problems)
- Unit-III Options: Concept-Types of options – Difference between Options and Futures-Option hedging strategies – Option Greeks-Option pricing models-Option Price Determination - 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 - Types of Swaps – Interest Rate Swap – Currency Swap – Debt equity Swaps – Using Swap to manage risk – Pricing Swaps. (Theory only)
- Unit –V Stock Index Features and Options – Concept - Need- Portfolio Management and StockIndex Features- Speculation and Stock Index Features -Trading of Stock Index Features – Stock Index options – Trading of Stock Index options. (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, Mc Graw Hill Publishing House Ltd, New Delhi.

<b>301 : FINANCIAL DERIVATIVES</b>
CO1: Explore the trends in Indian financial derivatives market and use futures and forwards to hedge the risk to make profit.
CO2: Use option trading strategies to hedge the risk and determine the option price applying relevant models.
CO3: Apply different types of swap contracts to manage risk and gain profits.
CO4: Acquire trading skills for stock index features and options in financial derivatives market.

#### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	1			2			1				
CO2	3	2	1	1	1			1				

CO3	3	2	1	1	2			2				
CO4	3	2	2	1	2			1				
CO5	2	1	1	1				1				

3-High, 2- Medium, 1- Low.

### Course objectives (COBs):

COB1: To understand the framework of Indian financial system and money market.

COB2: To evaluate the metrics of primary market and secondary capital market.

COB3: To demonstrate the role of merchant bankers.

COB4: To analyze the metrics involved in credit rating the financial instruments issued by companies in primary market.

COB5: To create plans and understand the metrics for getting finance from venture capital firms.

### M.COM (CBCS)

M.Com (A&F) III Semester

### PAPER -302: FINANCIAL MARKETS AND SERVICES

(Core Paper)

(With effect from the academic year 2019-20)

Unit – I Financial system and Money Market: Structure – Functions – Components – Role of Financial System in the Indian Economic development — Financial Sector reforms- Money market– Significance- Constituents. (Theory only)

Unit- II Capital market and SEBI: Structure – Instruments – Primary market Functions – Secondary market- Listing – Trading- SEBI- Functions- Powers. (Theory only)

Unit –III Merchant Banking: Concept – Commercial banking Vs merchant banking; Origin and evolution - Scope - Functions – Pre-issue and post- Issue obligations- SEBI regulations. (Theory only)

Unit –IV Credit Rating and Factoring: Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations- Factoring- Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects. (Theory only)

Unit – V Venture Capital and Mutual Funds: Features – Stages of financing - Financial analysis – Investment nurturing- Valuation of portfolio – Exit route- VCF scenario in India

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SEBI Regulations- Mutual funds- concept – Mutual fund Vs Share- Organization and management- Classification- Guidelines. (Theory only)

**REFERENCE BOOKS:**

1. Gordon, E., and Nataraja, K., Financial Markets and Service, Himalaya Publications, Mumbai
2. L.M. Bhole, Financial Insitution and Markets, Tata Mc Graw Hill, New Delhi Sharma R.K.andS.K.Management Accounting, Kalyani, Ludhiana.
3. Clifford Gmoez. Finanical Markets, Insitutions and Financial Services, PHI, New Delhi, 2008.
4. Khan, M.Y., Financial Services, Tata Mc Graw Hill, New Delhi.
5. Bhatia, B.S., and Gupta G.S., Management of Financial Services, Deep and Deep, New Delhi.
6. Gupta, S.K., and Nisha Aggarwal, Financial Services, Kalyani Publishers, New Delhi.
7. Machiraju, H.R., Merchant Baning, Wiley, New Delhi.

<b>302: FINANCIAL MARKETS AND SERVICES</b>
CO1: Examine the components of the Indian financial system and reforms in it with a detailed review on money market components.
CO2: Have an in-depth analysis of capital market including primary and secondary market and powers of SEBI regulating this market.
CO3: Familiarize oneself with functions of merchant bankers and their obligations to SEBI.
CO4: Demonstrate the methodology involved in rating the financial instruments by credit rating organizations and in mapping factoring mechanism.
CO5: Explore the possibility of getting venture capital finance during different stages of business within the framework of SEBI regulations and to familiarize with mutual funds.

CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3		2									
CO2	1		2					2				
CO3										3		
CO4				3	2							
CO5		1						3				

3-High, 2- Medium, 1- Low.

**Course objectives (COBs):**

COB1: To acquaint oneself with skills to prepare financial statements through Tally ERP.

COB2: To understand basics of GST system.

COB3: To know steps involved in generating GSTR reports.

COB4: To know the metrics in calculation and generation of TDS and service tax reports.

COB5: To acquire skills to create payroll receipts.

**PAPER -303: COMPUTER APPLICATIONS IN BUSINESS**

(Core Paper)

for the academic year 2019-20

- Unit-I: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups – Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers- Configuration – and print of financial statements and other reports, documents and vouchers – Tally Inventory – Configuration – Creation, Display, and alteration of inventory masters- Recording various inventory vouchers - Display and print of inventory reports ( Theory and Lab exercises).
- Unit-II: Objectives of GST – GST taxation system – Registration Process – Amendment, cancellation and renovation of registration – Determining place, time and value of supply of goods and services – Goods and services exempted from GST – Invoicing – Input tax credit mechanism – GST returns – Regular dealer – Composition tax payer – (Theory only).
- Unit-III: Enabling GST and defining tax details – Transferring input tax credit to GST – Recording interstate supply of goods – Recording intrastate supply of goods – Recording return of goods – Defining tax rates at master and transaction levels – Setting off input tax credit – Generating GSTR-1 and GSTR -2 reports - ( Theory and Lab exercises).
- Unit-IV: TDS: TDS process – Enabling TDS – Creation of ledgers and vouchers – Recording advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax – Creation of ledgers and recording of vouchers for service tax - ( Theory and Lab exercises).
- Unit- V: Payroll: Payroll features - Enabling payroll – Creation of pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - (Theory and Lab exercises).

**REFERENCE BOOKS:**

1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.
2. Kiran Kumar, K. Tally 9, Laasya Publishers, Hyderabad
3. Fire wall media, Tally 9.
4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.
5. Sharma, KVS, Statistics made simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi
6. Darren George and Paul Mallery, SPSS for Windows – Step by Step, Pearson Education, New Delhi.

CO1: Acquire skills in preparing company financial statements on accounting and inventory bases through Tally accounting software.
CO2: Have a bird's eye view on GST system including methodology in evaluating time, place and value of supply of goods and services, and input tax credit mechanism.
CO3: Be skillful in recording interstate and intrastate supply and return of goods and in generating various GSTR reports.
CO4: Equip oneself with skills in recording payments and generation of TDS and service tax reports.
CO5: Demonstrate the practical knowledge on creating and printing of various payroll receipts.

CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2		2									2
CO2	3							2				
CO3					2			3				
CO4					2			2				
CO5					2			2				

3-High, 2- Medium, 1- Low.

**Course Objectives**

- Learn the concept of management accounting, cost analysis for pricing decision and different methods of pricing
- Understand different managerial decisions influencing short and long-term financing
- Study the concept of Responsibility Accounting and its uses and trends.
- Know the essential parameters for evaluation of divisional performance and the emerging issues today
- Obtain comprehensive knowledge on management reporting and reporting practices of Indian corporates.



M.Com (A&F) III Semester  
**PAPER -304(a): ACCOUNTING FOR MANAGERIAL DECISIONS**  
 (Generic Elective)  
 (With effect from the academic year 2019-20)

- Unit – I      Managerial accounting – Concept - Nature and Scope – Functions – Limitations – Decision making process – Cost analysis for pricing decisions – Objectives of pricing – 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 – Change versus Status Quo – Expand or contract – 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 — Emerging issues in RA (Theory and Problems)
- Unit – IV     Divisional performance and transfer pricing –Evaluation of divisional performance – Contribution margin approach – Return on investment approach – Residual income approach – Non-financial measures of performance – Transfer pricing – Methods of transfer pricing –Emerging issues in transfer pricing (Theory and Problems)
- Unit – V      Management Reporting – Concept – Modes of reporting – Types of reports – Requisites of a good report– Steps for effective reporting – Management Reporting System – Forms of management reports – Reporting practices of 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. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
5. Prashanta Atma, Cost and management Accounting, Himalaya Publishing House, Hyderabad.
6. Robert S. Kaplan and Anthony A. Atkinso, Advanced management Accounting, Prentice hall, New Delhi.
7. Sahaf M.A., Management Accounting Principles and Practice, Vikas Publishing House, Mumbai.
8. Sharma R.K and Gupta, S.K., Management Accounting, Kalyani Publishers, Ludhiana.

<b>304(a) : ACCOUNTING FOR MANAGERIAL DECISIONS</b>	
CO1:	Understand the concept of Managerial Accounting, cost analysis for pricing decisions and also learn different product pricing methods.
CO2:	Know the significance of different managerial decisions affecting the short term and long term financing .
CO3:	Analyse the concept of RA, managerial utility of different responsibility centres and acquaintance with the emerging trends

issues in RA.
CO4: Familiarise the evaluation of divisional performance parameters and describe the emerging issues in TP
CO5: Elucidate the concept of management reporting and have awareness about reporting practices adopted by Indian corporates.

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	1		1			1				
CO2	3	1	2		2			1				
CO3	3	1	1		1			3				
CO4	3	1		1			1	1				
CO5	3	2	1		1							

3-High, 2- Medium, 1- Low.

### Course Objectives

- To comprehend the basic knowledge about tax concepts and planning.
- To provide knowledge on sources of income under different heads
- To acquire the knowledge on tax planning with regard to location
- To provide the skills of tax planning regard to managerial decisions.
- To create awareness about tax incentive of exports.

### M.COM (CBCS)

#### M.Com (A&F) III Semester

### **PAPER -304(b): TAX PLANNING AND MANAGEMENT** (Generic Elective)

(With effect from the academic year 2019-20)

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	Tax Planning Corporates –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	Tax planning Corporates- II: Managerial decisions – Tax planning in respect of owned funds or borrowed capital – Lease Vs Purchase – Purchase by installments 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) – Other Export Promotions 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, sahitya Bhavan Publication, Agra

**Course Outcomes**

Upon completion of this course, students will be able to

CO1: Enable to know the concepts of tax law and able identify the difference between tax evasion and tax planning.
CO2: Understand the sources and heads of income for individuals
CO3: Gains the knowledge of tax planning with regard to location and nature of business
CO4: Learn tax planning concepts and apply the same to Corporate Business Enterprise
CO5: Familiarize about the tax planning incentives and export promotion.

**CO-PO Mapping**

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	1	2				1	3	1	1		
CO2	3	3	1	2	1		1	2	3	1		1
CO3	3	1	1	2				1	2			1
CO4	3					2		3	1			
CO5	3	1	1					2	1			1

3-High, 2- Medium, 1- Low.

**Course Objectives**

- To provide basic knowledge on accounting and its preparation.
- To enable the students to prepare final accounts
- To help the students to acquire the skills of financial statement analysis
- To provide the basic knowledge on cost accounting.
- To develop the student ability to use the tools of management accounting.

M.Com (A&F) III Semester

**PAPER -305(a): FUNDAMENTALS OF ACCOUNTING**

(Open Elective)

(With effect from the academic year 2019-20)

- Unit-I: Accounting - Nature and Scope - Branches of Accounting – Financial Accounting – Types —Principles and concepts– Accounting Standards - Financial Accounting Process – Journals and Ledgers – Accounting Standards
- Unit-II: Final Accounts: Preparation of Trial Balance, Profit and Loss Account- Adjustment- Balance sheet
- Unit-III: Financial Statement Analysis: Meaning – Classification – Trend analysis – Comparative statement analysis – Common size statement analysis.
- 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.
- Unit – V Managerial Accounting – Nature, Scope and Objectives – Budgetary Control – Types of Budget – Advantages of budgeting – Limitations - Preparation of budgets

**REFERENCE BOOKS:**

1. Jain S.P, Narang K.L and Simmi Agarwal, “Accounting For Managers”, Kalyani Publishers, New Delhi.
2. Wild. J.J., Subramanyam, K.R. Halsey, R.F., Financial Statement analysis, Tata McGraw Hill.
3. Narayana Swamy, “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.Sharma and Shashi K Gupta, “Management Accounting”, Kalyani Publishers.
9. S.N. Maheswari, Accounting for Managment, Sultan Chand Publishing House Pvt. Ltd.

<b>305 (a) : FUNDAMENTAL OF ACCOUNTING</b>	Open Elective
CO1: Provide knowledge about basic principles, branches of accounting, accounting standards and book-keeping.	
CO2: Enable the students to prepare and solve the final accounts	
CO3: Explore the talents of financial statement analysis	
CO4: Able to know the concepts used in cost accounting	

CO5: Understand about the concept, tools and management accounting.	
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CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3				2			1				
CO2		3			2				1			
CO3		3				2						1
CO4	3			2				1				
CO5	3				1			2				

3-High, 2- Medium, 1- Low.

**Course Objectives**

- Describe strategic management concept, importance and purpose; strategic planning concept and characteristics,
- Explain Strategic financial management success factors and constraints.
- Illustrate corporate valuation approaches and guidelines; value based management.
- Identify financial distress and restructuring; countering financial distress.
- Justify corporate sickness and financial engineering; fund raising and fund deployment strategies.

## M.COM (CBCS)

M.Com (A&F) IV Semester

### Paper -401: STRATEGIC FINANCIAL MANAGEMENT

(Core Paper)

(With effect from the academic year 2019-20)

- Unit-I Strategic Management: Concept – Importance – Purpose – Constraints - Strategic Management Process- Strategic Planning- Concept – Characteristics – Components – Process – Benefits– Constraints of Strategic Planning. (Theory only)
- Unit-II Strategic Financial Management: Concept– Characteristics Scope - strategic Financial Management – Financial Planning – Success Factors and Constraints of Strategic Financial Management. (Theory only)
- Unit-III Corporate Valuation: Concept – Objectives – Approaches of Corporate Valuation- Guidelines for Corporate Valuation- Value-Based management- Elements-Significance- Approaches and Limitations of Value-Based Management. (Theory and problems)
- Unit-IV Financial Distress and Restructuring: Meaning – Characteristics – Reasons for Corporate Financial Distress – Cost of Financial Distress – Impact of Financial Distress – Financial Distress Restructuring – Countering Financial Distress. (Theory only)
- Unit-V Corporate Sickness and Financial Engineering : Meaning – Causes of sickness- Symptoms – Revival - Financial Engineering: Concept – Approaches to Innovative Financial engineering – Fund Raising Instruments –Fund-deployment Strategies- Financial re-engineering – Concept and Uses. (Theory only)

#### REFERENCE BOOKS:

1. Rajni Sofat and Preeti Hiro: Strategic Financial Management. Prentice Hall of India Learning Pvt., New Delhi.
2. Dr.Pradel 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. Mac Millian.

<b>401 : Strategic Financial Management</b>
CO1: Draft strategic financial planning using success factors and constraints of strategic management and strategic financial management.
CO2: Appraise the corporate valuation and value based management through critical approaches.
CO3: Assess the impact of financial distress with quantitative and qualitative cost elements for corporate restructuring.
CO4: Acquire and adopt innovative strategies through financial engineering and re-engineering to counter corporate sickness.

## CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1				3		2			1		1	
CO2	1		3				2					
CO3			3					1				
CO4		2		1	2		1					3
CO5	3					3		2				2

3-High, 2- Medium, 1- Low.

### Course Objectives

- Discuss investment concept, characteristics and objectives; types of investment and process of investment.
- Classify risk, return analysis, types of risk and measurement of return.
- Investigate valuation of securities, value of equity shares and equity valuation models.
- Inspect portfolio analysis, selection of traditional and modern portfolio analysis.
- Compose portfolio evaluation, measures of portfolio performance and mutual funds.

M.Com (A&F) IV Semester

### **PAPER -402: INVESTMENT MANAGEMENT**

(Core Paper)

(With effect from the academic year 2019-20)

- Unit – I Investment : Concept – Characteristics – Importance - Objectives – Factors of sound investment- Investment environment – Investment media - Elements of investment — Types of investments - Financial investments – Non-financial investments – Speculation – Gambling – Investment Process. (Theory only)
- Unit – II Risk and Return analysis : Concept – Components of risk - systematic risk – Types of systematic risk- Unsystematic risk- Types of unsystematic risk – Risk aversion- Risk premium – Return - Holding period return - Expected value of return – Measurement of return. (Theory only)
- Unit –III Valuation of securities: Valuation of equity shares- Equity valuation models – One year and multiple year holding period – Constant growth and multiple growth models – Valuation through P/E ratios – Valuation approach to bonds – bond returns – Coupon rate – Spot interest rate – Yield to maturity – Bond duration (Theory and Problems)
- Unit – IV Portfolio analysis and selection: Concept – Traditional Vs Modern portfolio analysis – Return of portfolio – Risk on portfolio – Diversification of Investments – Reduction of portfolio risk through diversification –Markowitz model- Assumptions– Efficient frontier– Utility analysis – Limitations. (Theory and Problems)
- Unit – V Portfolio evaluation: Concept -Measures of portfolio performance – Mutual funds- 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 Mc Graw 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.

<b>402: INVESTMENT MANAGEMENT</b>
CO1: Acquire skills in investment environment and trade in the stock markets.
CO2: Analyse the risk and expected return of portfolio through various measures.
CO3: Calculate the value of equity shares and bonds through various valuation models to buy and sell decisions.
CO4: Analyze the selection of portfolio through Markowitz model and evaluate the performance of the portfolio using standard measures for revision of the portfolio

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3		1	1				3	2			2
CO2	3	3	1					2				1
CO3	2	3	2	2	3			1				
CO4	2	2		2	2			1				
CO5	2	2	3		2			1				

3-High, 2- Medium, 1- Low.

### Course Objectives

- Determine international financial management concept, importance, nature and scope.
- Demonstrate foreign exchange market and exchange rate mechanism; types of exchange rates.
- Evaluate foreign exchange exposure concept, relevance and classification; management of accounting exposure.
- Evaluate international project appraisal concept and approaches; international perspective of working capital.
- Plan international equity investment concept, risk and return; major market segments and international financing decision.



M.Com (A&F) IV Semester  
**PAPER -404(a): INTERNATIONAL FINANCIAL MANAGEMENT**  
(Generic Elective)  
(With effect from the academic year 2019-20)

- Unit – I International Financial Management (IFM) : Concept – Importance – Nature and Scope of IFM – Domestic and offshore markets –Role of International Financial Manager – Changes in global financial markets –challenges-International Monetary System-Recent Changes - (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 – Determination of exchange rates in spot market and forward market. (Theory only)
- Unit – III Foreign Exchange Exposure: Concept - Relevance of Foreign exchange exposure – Classification - Transaction exposure- Operating exposure – Accounting exposure – Need - Hedging of Transaction exposure – Hedging of real operating exposure – Management of accounting exposure ( 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; Cash - Bills receivable and Inventory policies (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 –Major Market Segments – International Financing Decision. (Theory only)

**REFERENCE BOOKS:**

1. Apte.P.G.,: International Financial Management, Tata Mc Graw 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, Anmol Publicatins, New Delhi.
5. AvadhaniV.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun& Resnick., : International Financial Management, Tata Mc Graw Hill Publishing Company lLtd., New Delhi.

<b>404 (a): INTERNATIONAL FINANCIAL MANAGEMENT</b>
CO1: Ascertain the recent changes in global financial markets and international monetary system so as to forecast exchange rates and use foreign exchange rate mechanism.
CO2: Measure foreign exchange exposure and hedge foreign exchange exposure.
CO3: Appraise projects using international capital budgeting techniques and estimate the working capital requirements in international perspective.
CO4: Analyze the risk and return for equity and long term debt financing in global capital markets.
CO5: Ascertain the recent changes in global financial markets and international monetary system so as to forecast exchange rates and use foreign exchange rate mechanism.

#### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	1		2			1				
CO2	2	2	1		2			1				
CO3	1	2		1	2			1				
CO4	1	2	1	3				2				
CO5	1	2	2	2				1				

3-High, 2- Medium, 1- Low.

#### Course objectives (COBs):

COB1: Familiarize with the theories of personality including sick and healthy personalities.

COB2: Dramatize the processes involved in effective reading, listening, messaging and feedback.

COB3: Develop the skills for coaching, mentoring, persuading and change making.

COB4: Develop the skills to be lead leader, chair the meeting, problem solver, conflict resolver and negotiator.

COB5: Develop self esteem and build positive attitude and personality.

**M.COM (CBCS)**

M.Com (A&F) IV Semester

### **PAPER -404(b): PERSONALITY DEVELOPMENT AND SOFT SKILLS**

(Generic Elective)

(With effect from the academic year 2019-20)

Unit – I                      Foundations of personality development: Concept of Personality – Dynamics - Trait theory of personality: 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, Counseling 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 a positive Personality. (Theory only)

**REFERENCE BOOKS:**

1. Elizabeth B.Hurlock, Personality Development, Tata McGraw Hill, New Delhi-2009.
2. Stephen P.Robbins and Philip L Hunsaker, Training in interpersonal skills, person Education, New Delhi.
3. Shiv Khera, You can wing, Macmillan Publications, New Delhi.
4. Robert M. Sherfield. Rhonda J.Montgomery, PatricaG.Moody, Developing soft Skills, Person education, New Delhi, 2009
5. Biswajit Das IpseetaSatpathy, Business Communication & Personality Development, Excel Publication, New Delhi.

<b>404 (b): PERSONALITY DEVELOPMENT AND SOFT SKILLS</b>
CO1: Acquire conceptual knowledge on the theories of personality and its determinants that lead to either sick or healthy personalities.
CO2: Manage effectively the self-awareness to manage active reading, listening, messaging and feeding back.
CO3: Train oneself to be a coach, mentor, leader, persuader, and change maker.
CO4: Demonstrate the skills in teaming, running meetings, problems solving, conflict resolution and negotiation.
CO5: Realize the causes and impact of self-esteem and ways to build positive attitude and personality.

**CO-PO Mapping**

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3		2									
CO2			2				2			3		

CO3						3	2	2				
CO4						3	2	3				
CO5						2			2	2		

3-High, 2- Medium, 1- Low.

### Course Objectives:

- To provide the conceptual knowledge on international accounting and its status.
- To impart the knowledge on international accounting standards.
- To provide knowledge on combination and consolidation of international business.
- To comprehend the skills to analyse the international financial statements.
- To enable the students to understand financial reporting and disclosure practices of international business.

**M.COM (CBCS)**

M.Com (A&F) IV Semester

### **PAPER -404(c): INTERNATIONAL ACCOUNTING AND REPORTING**

(Generic Elective)

(With effect from the academic year 2019-20)

- 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- Benefits and challenges. (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. Rathore Shin:” International Accounting- A use perspective “Taxman 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. Nobes Chestopher& 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. Lembke Thomases King, McGraw – Hill Higher Education, Irwin.

### Course Outcomes

Upon completion of this course, students will be able to

CO1: Understands the concepts of international accounting and its status in various countries.
CO2: Understands the international accounting and reporting standards.
CO3: Acquires knowledge of combination and consolidation of international business
CO4: Gains ability to analyse international financial statements
CO5: Aware of financial reporting and disclosure practices of international business.

### CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3		3	2			1	1				1
CO2	3	2	1		1		1	1				1
CO3	3	2	1		1		1	1				
CO4	3	3	1	1								1
CO5	3	3	2					1				1

3-High, 2- Medium, 1- Low.

### Course objectives (COBs):

- To understand the RBI’s financial norms to be followed by commercial banks.
- To investigate into the roles of various commercial banks in India.
- To analyze the mechanism of offline and online borrowing and lending of funds.
- Familiarize with merits and demerits o e-banking applications.
- Categorize the financial frauds in e-banking sector.

**M.COM (CBCS)**

M.Com (A&F) IV Semester

### **PAPER -405(a): E-BANKING OPERATIONS**

(Open Elective)

(With effect from the academic year 2019-20)

- UNIT – I Banks – Definition, Functions of banking, Types of Banks – Classification of Banks – Safety –Liquidity - -Profitability and Productibility, Reserve Bank of India – Functions of RBI- Credit Control.
- UNIT – II Regional Rural Banks (RRB) – Role of RRBs – Nature- capital –Organizations – Functions – Co-operative Banks: State Co-operative Bank- District Central Co-operative Banks- Urban Co-operative Banks.
- UNIT –III Banking services – Commercial Banks – Functions – Accepting of Deposits – Lending of funds, E-Banking, ATM Cards, Debit Cards, and Personal Identification Number – Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System.
- UNIT – IV E-banking in India Challenges and Opportunities -What is E- Banking? , E-Banking in India: Major Concerns, Impact of E-banking on Traditional Services, Challenges in E –Banking-Recent Initiatives – Use of E-Banking in India- E-banking and Stock Market Operations- Home Banking-Web Banking- Telephone Banking- Advantages and Disadvantages of E-banking
- UNIT- V E-banking frauds- E-banking – A paradigm Shift in Banking Services, Electronic Clearing Services, NEFT (National Electronic Funds Transfer) - Frauds in E-banking operations – The Stringent Security Measures taken by Banks

## REFERENCE BOOKS

1. Sundaram and Varsheny, Banking Theory and Practice, Vikas Publishing House , New Delhi
2. B. Ramchandra Reddy, Emerging Challenges in E-Banking, Discovery Publishing House Pvt. Ltd., New Delhi, 2013
3. B. Ramchadra Reddy, Consumer Awareness Towards E-Banking, New Delhi, 2013
4. Meeravaransi ,2003 “ Frauds in Banks” Indian Journal of Accounting Vol.-XXXIII
5. The Banker, Mumbai (Journal)
6. Banking Finance, Kolkata (Journal).

<b>405(a) E- BANKING OPERATION</b>												
CO1: Provide knowledge about basic principles, branches of accounting, accounting standards and book-keeping.												
CO2: Enable the students to prepare and solve the final accounts												
CO3: Explore the talents of financial statement analysis												
CO4: Able to know the concepts used in cost accounting												
CO5: Understand about the concept, tools and management accounting.												

### CO-PO Mapping

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1				3			2				
CO2	2		3									
CO3	1		2		3							
CO4						2		2				

CO5			3						3		3	
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3-High, 2- Medium, 1- Low.