

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 2021-2022 (NEP-2020)

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 (Accounting & Finance) Course Structure
Choice Based credit system
(With effect from 2021-22)
Semester – I

Sl. No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credit	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	101	Accounting Standards & Reporting	Mandatory	6	4	20	80	100
2.		102.	Organizational Behaviour		6	4	20	80	100
3.		103.	Business Environment and Policy		6	4	20	80	100
4.		104.	Managerial Economics		6	4	20	80	100
5.	Compulsory Foundation	105a	Corporate Governance	Opt - I	6	4	20	80	100
		105b	Research Methodology in Social Sciences						
		105c	Banking and Insurance Services						
6.	Elective Foundation	106a	Business Communication Skills	Opt - I	6	4	20	80	100
		106b	Principles of Management						
Total					36	24	120	480	600
7.	Audit Course	Human Values & Professional Ethics - I			0	0	100	---	---

*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 hut it will be considered for the award of the grade a open elective only given extra credits.

M.Com (A&F) Semester – II

Sl. No	Component s of Study	Title of the Course		Credit Hrs/ Week	No. of Credit	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	201	Advanced cost Accounting	Mandatory	6	4	20	80	100
2.		202.	Financial Management		6	4	20	80	100
3.		203.	Marketing Management		6	4	20	80	100
4.		204.	Accounting Practices in Banks		6	4	20	80	100
5.	Compulsory Foundation	205a	Quantitative Techniques for Business Decisions	Opt - I	6	4	20	80	100
		205b	Legal Aspects of Business						
		205c	Risk Management						
6.	Elective Foundation	206a	e-Banking Operations	Opt - I	6	4	20	80	100
		206b	Management Information Systems						
Total					36	24	120	480	600
7.	Audit Course	Human Values & Professional Ethics - II			0	0	100	---	---

*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 hut it will be considered for the award of the grade a open elective only given extra credits.

M.Com (A&F) Semester – III

Sl. No	Components of Study	Title of the Course		Credit Hrs/Week	No. of Credit	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	301	Financial Derivatives	Mandatory	6	4	20	80	100
2.		302.	Financial Markets and Services		6	4	20	80	100
3.	Generic Elective	303a.	Tally with GST Application	Opt - 2	6	4	20	80	100
		303b.	Accounting for Managerial Decisions		6	4	20	80	100
		303c.	Tax planning & Management		6	4	20	80	100
		303d.	International Accounting & Reporting		6	4	20	80	100
4.	Skill Oriented Course	304	Internal Audit and Standard Audit Practices	Mandatory	6	4	20	80	100
5.	Open Elective	305a	Fundamentals of Accounting	Opt - I	6	4	20	80	100
		305b	Personal Finance Planning		6	4	20	80	100
Total					36	24	120	480	600

*All CORE Papers are Mandatory

- Generic Elective – Choose two paper
- Skill Oriented Course is Mandatory.
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may 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.

M.Com (A&F) Semester – IV

Sl. No	Components of Study	Title of the Course		Credit Hrs / Week	No. of Credit	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	401	Strategic Financial Management	Mandatory	6	4	20	80	100

2.		402.	Investment Management		6	4	20	80	100
3.	Generic Elective	403a.	International Financial Management	Opt - 2	6	4	20	80	100
		403b.	Personality Development and Soft Skills		6	4	20	80	100
		403c.	Mergers & Acquisitions						
		403d.	GST and Customs Duty						
4.	Multidisciplinary Course / Project work	404	Project Report & Viva-voce	Mandatory	6	4	20	80	100
5.	Open Elective	405a	Security Market Operations	Opt - I	6	4	20	80	100
		405b	Business Ethics						
Total					36	24	120	480	600

*All CORE Papers are Mandatory

- Generic Elective – Choose two paper
- Skill Oriented Course is Mandatory.
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may 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.

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 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 –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 KanthMiriayala; 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>

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 2021-2022)

- 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.

102 :ORGANISATIONAL BEHAVIOUR
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 organizational 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 2021-22)

- 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.

103 :BUSINESS ENVIRONMENT AND POLICY
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 2021-22)

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 short run 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. Varshney & Maheswari, Managerial Economics, Sultan Chand & Co.,
3. Mehatha P.L. Managerial Economics, Sultan Chand & Co
4. Dwivedi D.N., Managerial Economics, Himalaya Publishing House,
5. Mote, Paul & Gupta, Managerial Economics, Tata Mc Graw Hill Ltd,

104 : MANAGERIAL ECONOMICS
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 (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 – 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

105 : CORPORATE GOVERNANCE
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 understand the basics of process, models and methods of communication.

COB2: To analyze various types of non-verbal communication skills.

COB3: To analyze various types of verbal communication skills.

COB4: To discuss the contents of various written communication tools.

COB5: To evaluate the protocols for cross-cultural communication across the globe.

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.

COURSE OUTCOMES:

- CO1: Understand the effective modes and methods of communication in a Business situation.
- CO2: Make oneself confident to use body language and other non-verbal communication in gaining leadership.
- CO3: Equip oneself strong in communicating verbally.
- CO4: Equip with skills in written communication.
- CO5: Build skills in managing relations with media and distinguish the protocols observed across the globe.

COs-POs mapping:

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

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 yams 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 scripts of Hinduism.

M.COM (CBCS)

M.Com (A&F) I Semester
HUMAN VALUE AND PROFESSIONLA ETHICS – 1
 (Elective Foundation)

(With effect from the academic year 2021-22)

- 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)

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.

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 (CBCS)

M.Com (A&F) II Semester

PAPER -201: ADVANCED COST ACCOUNTING

(Core Paper)

(With effect from the academic year 2021-22)

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.

201 : ADVANCED COST ACCOUNTING
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.
- Asses 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 2021-22)

- 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, PragathiPrakasam Publication, Meerut.
11. Sheeba Kapil, Financial Management Strategy, Implementation and Control, PragathiPrakasam Publication, Meerut.

202 : FINANCIAL MANAGEMENT
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 2021-22)

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.

203 : MARKETING MANAGEMENT
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 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 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

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

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 2021-22)

- 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 χ^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.

205: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
CO1:Identify the concepts Quantitative Techniques and business forecasting, quantitative approach to management as well as in business decision making.
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.
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.

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							
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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 of e-banking applications.
- Categorize the financial frauds in e-banking sector.

M.COM (CBCS)

M.Com (A&F) II Semester

PAPER -206 (a): E-BANKING OPERATIONS

(Open Elective)

(With effect from the academic year 2021-22)

- 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. Ramchandra Reddy, Consumer Awareness Towards E-Banking, New Delhi, 2013

4. Meeravaransasi ,2003 “ Frauds in Banks” Indian Journal of Accounting Vol.-XXXIII
5. The Banker, Mumbai (Journal)
6. Banking Finance, Kolkata (Journal).

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				
CO1: Familiarize oneself with safety, liquidity, profitability and productivity norms of banks as prescribed by RBI.			3						3		3	
CO2: Acquaint oneself with the role of RRBs, SCBs, DCCBs, and UCBs in India.												
CO3: Analyze the mechanisms involved borrowing and lending of funds, and e-banking operations.												
CO4: Equip oneself with pros and cons involved in application of various modes of e-banking.												
CO5: Investigate into frauds encountered and security measures taken in e-clearing services in banking sector.												

3-High, 2- Medium, 3- 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 (CBCS)

M.Com (A&F) II Semester
PAPER -206: HUMAN VALUES AND PROFESSIONAL ETHICS – II
 (Elective Foundation)
 (With effect from the academic year 2021-22)

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. KavirajKunjanlal, 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 2021-22)

- Unit-I Financial Derivatives –Concept– Features – Types - Uses of Financial Derivatives –Basic Financial Derivates – Traders in Financial Derivatives Market- Indian Financial 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.

301 : FINANCIAL DERIVATIVES
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.
CO5: Compose stock index features and trading of stock index options.

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 2021-22)

- 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 – 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. Finianial 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.

2	302: FINANCIAL MARKETS AND SERVICES	Core
	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.

M.COM (CBCS)

M.Com (A&F) III Semester

PAPER -303 (a): Tally with GST Application

(Core Paper)

With Effect from the academic year 2021-22) modified

- 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 mode 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.
7. New Delhi.

303: COMPUTER APPLICATIONS IN BUSINESS
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:

- 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)

PAPER -303 (d): 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- 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. 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. 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.
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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):

1. Conceptualise the knowledge in internal control including evaluation techniques.
2. Learn the meaning, features, objectives and advantages of internal audit.
3. Ascertain the basis of auditing with information systems by skill enhancement.
4. Illustrate the audit under computerized information system environment along with its internal control.
5. Outline and synthesize the reporting and its presentation techniques.

M.Com (A&F) III Semester

PAPER - 304: INTERNAL AUDIT AND STANDARD AUDIT PRACTICES

(Skill Oriented Course)

(With effect from the academic year 2021-22)

- Unit 1: 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.
- Unit 2: 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.
- Unit 3 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

Unit 4 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)

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.

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.

Course Outcomes (COs):

1. To acquire knowledge in internal control, learn its advantages, limitations and techniques.
2. To learn the features, advantages and need for internal audit.
3. To enhance skills and know-how in auditing of Information systems.
4. To showcase the environment of Internal Audit under computerised information system.
5. To amend the skills and knowledge in Internal Audit reporting along with reports presentation.

CO-PO Mapping

Cours	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO1	PO1	PO1
CO1	3		2				3	2				1
CO2	3	3		1	2			1	2		1	
CO3		2	3				3	1		1		3
CO4	1		3			2			1		1	
CO5	2			3	2			1				2

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 (CBCS)

M.Com (A&F) III Semester

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– 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.

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

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.

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 2021-22)

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.

401 : Strategic Financial Management
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 2021-22)

- 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.

402: INVESTMENT MANAGEMENT
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:

- To impart basic knowledge on the concepts and forms of corporate restructuring.
- To enlighten the students about merger waves and procedures.
- To provide the knowledge the procedures of acquisitions and role of SEBI.
- To comprehend the students of concept and types of demerger and reverse merger.
- To provide the knowledge about the methods of accounting in M&A.

M.Com (A&F) IV Semester
PAPER -403 (c): MERGERS AND ACQUISITIONS

(Generic Elective)

(With Effect from the academic year 2021-22)

Unit-I Corporate Restructuring: Concept – Characteristics – Purposes for Restructuring – Purpose of Restructuring – Forms of Corporate Restructuring: Expansion – Contraction – Corporate Control – Changes in Ownership Structures – Constraints of Corporate Restructuring. (Theory only)

- Unit-II Mergers: Concept– Characteristics – History of 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 and Tax aspects: Accounting Methods for M&A – Pooling of interest method – Purchase accounting method – Accounting practices in India – New accounting standards- Investment and Development allowance – Carry forward and set off losses and depreciation – Tax neutrality (Theory only)

REFERENCE BOOKS:

1. J.C. Verma, Corporate Mergers, Amalgamations & Takeovers, Bharat Law House, New Delhi
2. Nishkant Jha, 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.

Course Outcomes

Upon completion of this course, students will be able to

CO1: Understand corporate restructuring concepts and forms
CO2: Student have an idea about the waves and procedures of mergers
CO3: Able to develop the procedures involved in Acquisitions and know the constraints of Acquisitions and the role of SEBI
CO4: Understand about the concept and types of demerger and reverse merger.
CO5: Enable the students to apply the methods of accounting for M&A, and tax aspects.

CO-PO Mapping

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

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

Course Objectives (COBs):

1. Outline the concepts of GST, its applicability, features and objectives.
2. Look into the registration procedures and return types under GST.
3. Exemplify about the supply of goods and services along with valuation.
4. Draft the eligibility for ITC by learning the concepts of ITC.
5. Ascertain customs duty and find out its assessable value.

M.Com (A&F) IV Semester
PAPER – 403(a): 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.

Course Outcomes (COs):

- To develop knowledge in the areas of GST by learning its objectives, benefits, applicability and exemptions.
- To learn the mechanism of GST and its registration along with returns.
- To enhance skills regarding taxable value of supplies and supply of goods and services.
- To amend knowledge in GST input tax credit and its computation.
- To showcase the know-how of customs duty including calculation of the assessable value.

CO-PO Mapping

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

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

Course Objectives (COBs):

1. Learn the basic concepts of Indian securities market.
2. Explore the areas of secondary markets in special reference to SEBI guidelines.
3. Exemplify about listing of securities in BSE and NSE.
4. Investigate into Indian stock exchanges.
5. Illustrate about stock market with special reference to BSE sensex and NSE indices.

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.

Course Outcomes (COs):

1. To advocate the learned knowledge in Indian securities market.

2. To explore the areas of secondary markets along with the SEBI guidelines.
3. To acquire adequate knowledge in listing of securities and their delisting.
4. To get to know about the concepts of Indian stock Exchanges.
5. To exemplify the concepts of stock market indices and CNX Nifty.

CO-PO Mapping

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

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