

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



RESTRUCTURED CURRICULUM FOR
M. Com (REGULAR) PROGRAMME
TO BE IMPLEMENTED WITH EFFECT FROM THE ACADEMIC
YEAR 2021-2022

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)

PSO 1: To interpret the areas for placing business entity in the right perspective in the areas of importance of cost accounting and management accounting, finance, marketing, organizational behavior, managerial economics, quantitative techniques for business decisions along with the concepts of accounting.

PSO 2: To know the ideology for the changing socio-economic and political conditions in business environment and marketing and HR to design constructive strategies for better prospects of business.

PSO 3: To critically observe an effective accounting and reporting system so as to evolve with the accounting standards and reporting.

PSO 4: To establish the importance of human and professional ethics in human life and corporate life as well in organizational settings and involve in groups and teams with enthusiasm and also recognize the human behavior.

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

PSO 6: To make judgments for arriving at concrete decisions for prosperity of business in the field 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.

Programme Objectives

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

PO1: (KB) Knowledge Based

Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times. To interpret the significance of Commerce in modern times and apply as acquired knowledge in the management functional areas.

PO2: (PA) Problem Analysis

Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem. To be able to gain knowledge regarding the concepts of branches of accounting like HRM & Finance by finding out solutions to every problems.

PO3: (Inv) Investigation

Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance. To study the contemporary issues in areas of Accounts and Finance based on qualitative and quantitative data.

PO4: (Des) Design

Obtain skills in designing and conducting survey during the course of Project work and impact knowledge. To impact knowledge by learning skills in project work through conduct of survey of design.

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. To take a decision by applying various statistical tools which is dependent on business 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. So as to gain and perceive knowledge

PO7: (Comm) Communication skills

Inculcate communication skills and learn interview participation techniques for acquire Proper placement. To develop skills required for placement like interview techniques and participation techniques.

PO8: (Prof) Professionalism

Demonstrate professionalism in undertaking independent research surveys and project works. To exhibit the professionalism in terms of project works and research surveys

PO9: (Impact) Impacts of course as society and environment

Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector. To make students able to showcase the knowledge required for the sustainable development of industry and service sector in the emerging fields of Accounting, Finance, Marketing and HRM.

PO10: (Social) Social responsibility

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

PO11: (Ethics) Ethics and Equities

To explore the morals and ethical values in various walks of life and professions through axiomatic wisdom.

PO12: (LLL) Life Long Learning

To apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

PROGRAMME OUTCOMES (POs)

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

PO1: (KB) Knowledge Based

Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times.

PO2: (PA) Problem Analysis

Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem.

PO3: (Inv) Investigation

Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance.

PO4: (Des) Design

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

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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 surveys and project works.

PO9: (Impact) Impacts of course as society and environment

Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector.

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

Recognise the need for, and have the skills to engage in independent and life-long learning in the broadest context of changes and turbulent environment revolved around commerce, trade and industry. Also apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

M.COM (REGULAR) 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 Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	101	Accounting Standards & Reporting	Mandatory	6	4	20	80	100
2.		102	Organizational Behavior		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	Quantitative Techniques for Business Decisions	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 but it will be considered for the award of the grade an open elective only given extra credits.

M.Com (Regular) Semester – II

Sl.No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	201	Human Resource Management	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	Advanced cost Accounting		6	4	20	80	100
5.	Compulsory Foundation	205a	Corporate Governance	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 (Regular) Semester – III

Sl.No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	301	Financial Markets and Services	Mandatory	6	4	20	80	100
2.		302	Accounting for Managerial Decisions		6	4	20	80	100
3.	Generic Elective	303a	Tally with GST Applications	Opt - 2	6	4	20	80	100
		303b	Security Analysis and portfolio Management		6	4	20	80	100
		303c	Entrepreneurship & MSMEs		6	4	20	80	100
		303d	Total Quality Management		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 Financial Planning						
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 (Regular) Semester – IV

Sl. No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	401	International Financial Management	Mandatory	6	4	20	80	100
2.		402.	Tax planning & Management		6	4	20	80	100
3.	Generic Elective	403a	GST and Customs Duty	Opt - 2	6	4	20	80	100
		403b	Strategic Management		6	4	20	80	100
		403c	Personality Development and Soft Skills						
		403d	E-Commerce						
4.	Multidisciplinary Course / Project work	404	Project Report & Viva-voce	Mandatory	6	4	50	50	100
5.	Open Elective	405a	Security Market Operation	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 (R) I Semester

PAPER -101: ACCOUNTING STANDARDS AND REPORTING

(Core Paper)

(With Effect from the academic year 2021-22)

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

REFERENCE BOOKS:

1. JawaharLal; Accounting theory and Practice, Himalya Publishing House, New Delhi.
2. B. K .Banerjee, Financial Accounting – A dynamic approach Printice Hall India Pvt. Ltd., New Delhi
3. CA. Ravi KanthMiriya; Accounting standards made easy, Bharat Law House Pvt. Ltd. New Delhi

4. NithinBalwani, Accounting and Finance for Manager, Excel Books, New Delhi.
5. <http://en.wikipedia.org/wiki/IFRS>

Course Outcomes

Upon completion of this course, students will be able to

CO1: Familiarise 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								2			1
CO2	3				2					1		
CO3	2					1		3				
CO4	3			3				2				1
CO5	3							2			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 Inter personal conflicts.
- Obtain knowledge on Organization dynamics as to organization culture, organizational change and know the significance of OB today.

M.COM (CBCS)

M.Com (R) I Semester

PAPER -102: ORGANISATIONAL BEHAVIOUR

(Core Paper)
(With effect from the academic year 2021-22)

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

REFERENCE BOOKS:

1. Aswathappa K., Organizational Behaviour: 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.

Course Outcomes

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 (R) I Semester

PAPER -103: BUSINESS ENVIRONMENT AND POLICY

(Core Paper)

(With effect from the academic year 2021-22)

Unit – I Business Environment: Concept - Nature - Scope-Significance- Types of Environment– Internal and External Environment- Factors Influencing Business Environment- Techniques of Environmental Scanning and Monitoring - Emerging Dimensions of Business Environment. (Theory only)

Unit – II Economic Environment: Concept – Nature -Scope - Elements of Economic Environment – Economic System and Business Environment- Economic planning

- Industrial policy – Fiscal policy- Monetary Policy–New economic policy.
(Theory only)

Unit – III Political and Legal Environment: Concepts- Political institutions - Rationale and Extent of State Intervention - Reasons for State Intervention - Types of Intervention - Government Business Interface – Legal Environment-Changing Dimensions of Legal Environment. (Theory only)

Unit – IV Socio- Cultural Environment: Concept –Elements of Socio -Cultural Environment -Impact- Social Responsibility of Business - Business Ethics - Corporate Governance. (Theory only)

Unit – V Global Environment: Concept - Nature -Scope –Significance–Foreign Investment in India -Benefits and problems of MNCs - Strategies for Going Global –EXIM Policy-FEMA-Emerging Challenges of Global Business. (Theory only)

REFERENCE BOOKS

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

Course Outcomes

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: Examine the politico legal environment, state intervention, reasons and types.
CO4: Understand the socio cultural environment, its nature and concept, business ethics and corporate governance.
CO5: Understand the rationale for global environment, strategies for going global, WTO and the trading blocks.

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	3	2								3		3

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 (R) I Semester
PAPER -104: MANAGERIAL ECONOMICS
(Core Paper)
(With effect from the academic year 2021-22)

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

REFERENCE BOOKS:

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

Course Outcomes

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 maximization.
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

- 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 (R) I Semester
PAPER -105(a): QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(Compulsory Foundation)
(With effect from the academic year 2021-22)

- Unit- I Quantitative Techniques and Business Forecasting: Concept - Classification of Quantitative Techniques – Statistical Techniques – Programming or Operations Research Techniques –Role of Quantitative Techniques in Business and Industry – Quantitative Techniques and Business Management – Limitations of Quantitative Techniques – Methods of Business Forecasting. (Theory only)
- Unit-II Probability and Probability Distributions: Basics of probability– Binomial – Poisson – Normal Distributions – Baye’s Theorem. (Theory and problems)
- Unit-III Sampling Theory: Concept – Types of Sampling – Hypothesis Testing–The 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-test’ and χ^2 (Chi-Square) test and its applications. (Theory and problems)
- Unit-IV Analysis of Variance (F-test): Concept – Assumptions - Testing Equality of Population Means – One-way and Two-way Classifications. (Theory and Problems)
- Unit-V Linear Programming: Concept – Requirements for application of Linear Programming– Assumptions–Advantages and limitations – Applications of Linear programming problem – Formulation of Linear Programming problem- Graphical Method–Simplex method. (Theory and problems)

REFERENCE BOOKS:

1. Gupta, S.P.Statistical Methods, S.Chand & Sons, New Delhi
2. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems Pearson Education New Delhi
3. Gupta and Khanna “Quantitative Techniques for Business Managers” PHI, New Delhi.

4. Andnda Sharma, Quantitative Techniques, Himalaya Publications, Hyderabad.
5. Shukla and Grewal, Advanced Accounts, S.Chand and Co, New Delhi
6. Kothari C.R... Quantitative Techniques Vikas Publications, Mumbai. Vikas Publications, Mumbai.

Course Outcomes

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.
CO4:Examine the hypothesis testing
CO5:Analyse linear programming concept

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:

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.

(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:

POs/ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	3- High, 2- Medium, 1- Low.	
CO1	2					2	3							
CO2	2					2	3							
CO3	1							2				2		
CO4	2				3		2							
CO5	1		2			2	3							

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 (R) I Semester
HUMAN VALUE AND PROFESSIONAL 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)

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). Purursharthas (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) Reformative, Retributive and Deterrent. (b) Views on manu 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.

106 : HUMAN VALUES AND PROFESSIONAL ETHICS – I

CO1: Understand the axiomatic wisdom on ethics in various walks of life and professions.
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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.
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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

- Understands the concept, nature, scope, functions and objectives of human resource management.
- Carryout the job design, job analysis; Human Resource Planning, recruitment process and selection procedure.
- Examines developing and motivating human resource; Job evaluation and Quality circles.
- Elaborates maintenance of human resource, fringe benefits, employee relations and collective bargaining.
- Inspects human resource management in knowledge, process of knowledge management and virtual organizations.

M.COM (CBCS)

M.Com (R) II Semester

PAPER - 201: HUMAN RESOURCE MANAGEMENT

(Core Paper)

(With effect from the academic year 2021-22)

- Unit – I INTRODUCTION: Human Resource Management (HRM): Nature and scope – Objectives and functions; Evolution of HRM - Need for studying HRM - HRM policies and principles – HR Strategies - Traditional vs. strategic HRM - Challenges in HRM. (Theory only)
- Unit – II ACQUISITION OF HR: Job Design: Approaches and process; Job Analysis: purposes and Process; Human Resource planning: Objectives - Factors affecting HRP- Process of HRP; Recruitment: Purposes - Factors governing recruitment- Recruitment process; Selection: Procedure - Factors governing selection; Placement and induction. (Theory only)
- Unit – III TRAINING AND DEVELOPMENT OF HR: Nature and importance of training and development programs -- Training vs. development - On-the-job training methods - Off-the-job training methods - Evaluation of training programs; Performance appraisal: Purposes – Methods; Job evaluation: Objectives - Principles – Methods- Advantages and problems; Career planning: Elements, merits and limitations. (Theory only)
- Unit – IV MAINTENANCE OF HR: Wage and salary (w&s) administration: Principles– Process of determining w&s - Wage payment methods - Incentives – Fringe benefits- Wage Policy in India; Work environment and quality of work life - Industrial relations – Disciplinary procedure - Grievance handling procedure - Collective Bargaining process. (Theory only)
- Unit – V TRENDS IN HRM: Employer’s brand – Business Process Outsourcing – HR Matrix; Knowledge Management: Objectives – Process; Virtual organizations: Features and types; TQM and employee productivity - HR Audit - Ethical issues in HRM - HR Information System (HRIS): Objectives – Design.(Theory only)

REFERENCE BOOKS:

1. K. Aswathappa, Human Resource Management, McGraw Hill Publications.
2. P. SubbaRao, Human Resource Management, Himalaya Publishing House.
3. N.K. Singh, Human Resource Management, Excel Publications.
4. Jyothi, Human Resource Management, Oxford university press.
5. Shashi Gupta and Rosy Joshi, Kalyani Publishers.

Course Outcomes

CO1: Explain the basic concepts, functions and objectives, evolution and development.
CO2: Critically analyze the approaches and process of job design, factors affecting human resource planning, importance of recruiting, placement and induction and nature and

importance of training and career planning.
CO3: Acquire knowledge on compensation management; grievance handling and collective bargaining discover the process of knowledge management and role of leader in organizations.
CO4: Learn about compensation management with wage structure, wage payment methods incentives, fringe benefits and employee relations.
CO5: Critically analyse knowledge management and its process, virtual organisations, features, types and issues of learning organisation and role of leader in organisations.

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		3		2		
CO3	3			3		3		1	2			
CO4					2	3				1		
CO5			1			2			3			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 (R) - II Semester

PAPER - 202: FINANCIAL MANAGEMENT

(Core Paper)

(With effect from the academic year 2021-22)

Unit - I Finance: Concept – Functions of Finance – Objectives of Financial Management – Profit Maximization Vs Wealth Maximization – Organization of Finance Function – Role of the Modern Financial Manager. (Theory only)

Unit- II Investment Decision: Capital Budgeting- Concept– Process – Techniques of Capital Budgeting – Traditional Methods - Payback Period (PB)- Average Rate

of Return – Discounted Cash Flow Techniques - Net Present Value- Internal Rate of Return and Profitability Index .(Theory and Problems)

Unit-III Management of Working Capital: Concepts- Need for working capital- Operating Cycle- Estimation of working capital Requirements-Management of cash- Receivables and Inventory. (Theory and Problems)

Unit-IV Financing Decision: Capital Structure –Concept-Theories of capital structure – NI - NOI- Traditional and MM Theories; Computation of Leverages- Operating Leverage– Financial Leverage and Combined Leverage; Cost of Capital – Concept- Computation of Specific cost of capital- Determination of weighted Average Cost of capital. (Theory and Problems)

Unit-V Dividend Decision: Types of Dividends- Factors Influencing the Dividend policy –Theories of Dividend – Walter- Gordon and MM Hypothesis (Theory only)

REFERENCE BOOKS:

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

Course Outcomes

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
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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):

- To introduce to basics of market segmentation and consumer behavior.
- To understand the metrics and components associated with Product and Price mix of 4Ps of marketing mix.
- To instill knowledge and skills in advertising, sales promotion, personal selling, publicity and direct marketing of Promotion mix.
- To lead the network of offline and online distribution networks of Place mix.
- To acquire skills in conducting marketing research surveys, and others.

M.COM (CBCS)
M.Com (R) II Semester
PAPER -203: MARKETING MANAGEMENT
(Core Paper)
(With effect from the academic year 2021-22)

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

REFERENCE BOOKS:

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

5. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.

Course Outcomes

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.
CO5: Demonstrate professionalism in design and implementation of the components of MIS

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

- 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 (R) II Semester

PAPER -204: ADVANCED COST ACCOUNTING (Core Paper)

(With effect from the academic year 2021-22)

- | | |
|----------|--|
| Unit- I | Introduction – Cost Accounting – Objectives - Scope - Advantages and limitations - Cost Accounting Vs. Financial Accounting and Cost Accounting Vs Management Accounting – Concept of Cost – Cost Classification – Installation of Costing System. (Theory Only) |
| Unit- II | Process Costing: Features and objectives of process costing –Process Losses – Normal Loss– Abnormal Loss – Abnormal Gain – Treatment of Process Losses - Equivalent Production – Methods. (Theory and Problems) |
| Unit-III | Cost Control and Cost Reduction – Essentials for success of cost control – Advantages and Limitations – Differential Costing – Differences between Marginal Costing and Differential Costing – Characteristics and Significance of Differential Costing. (Theory and Problems) |
| Unit-IV | Budgetary Control: Concept of budget and budgetary control – Objectives - Benefits and limitations of budgetary control – Classification of Budget – Functional and Flexible budgets. (Theory and Problems) |
| Unit- V | Activity based costing: 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, KitabMahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkota.
5. Pillai R.S.N., and V.Bhagavathi: Cost Accounting, Sultan Chand and Co.Ltd, New Delhi.

Course Outcomes

CO1: Understand the concept of cost accounting and distinguish between cost accounting, financial accounting and management accounting.
CO2: Explicate process costing, features, objectives its 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 for products and joint products.
CO4: Perceive budget and budget control and prepare budget in functional areas.
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

- 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 (R) II Semester
PAPER -205(a): CORPORATE GOVERNANCE
(Compulsory Foundation)
(With effect from the academic year 2021-22)

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

REFERENCE BOOKS

1. Fernando A.C – Corporate Governance – principles, Policies and practices – Pearson Education – 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. Staurt L.Gillan – Corporate Governance at Crossroads – Tata McGraw –Hill Co. Ltd. New Delhi-2006.

Course Outcomes

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 (COBs):

COB1: To understand the RBI's financial norms to be followed by commercial banks.

COB2: To investigate into the roles of various commercial banks in India.

COB3: To analyze the mechanism of offline and online borrowing and lending of funds.

COB4: Familiarize with merits and demerits of e-banking applications.

COB5: Categorize the financial frauds in e-banking sector.

M.Com (R) II Semester
PAPER -206(a): E-BANKING OPERATIONS
 (Elective Foundation)
 (With effect from the academic year 2021-22)

UNIT – I: Indian Banking: Definition - Functions – Public vs. private sector banks; Banks vs. NBFCs – Foreign banks - Regional Rural Banks - State Co-operative Banks - District Central Co-operative Banks –Urban Co-operative Banks.

UNIT –II: Banking services: Accepting of Deposits – Lending of funds – Retail banking – Merchant banking – Factoring services – Investment banking – Mutual fund services – Bill discounting – Issue of Letter of Credit (LC).

UNIT – III: E-banking: Concept – NPCI – UPI - Debit Cards – Credit cards - RTGS vs. NEFT – Electronic Clearing System - Telephone Banking – Pros and cons of E-banking – Challenges in E-Banking.

UNIT-IV: Payment systems: Pre-paid (PP) cards – Open and closed Pre-Paid cards – Post-paid credit cards – Steps in credit card processing - Requirement metrics of an effective e-payment system.

UNIT-V: E-banking frauds: Electronic Clearing Services - Frauds in E-banking operations – The security measures taken by banks.

REFERENCE BOOKS

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

Course Outcomes (COs):

CO1: Familiarize oneself with safety, liquidity, profitability and productivity norms of banks as prescribed by RBI.

CO2: Acquaint oneself with the role of RRBs, SCBs, DCCBs, and UCBs in India.

CO3: Analyze the mechanisms involved in 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.

COs-POs 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	

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 (R) II Semester HUMAN VALUE AND PROFESSIONAL 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)
- 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). Purursharthas (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) Reformative, Retributive and Deterrent. (b) Views on manu and Yajnavalkya.(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.

106 : HUMAN VALUES AND PROFESSIONAL ETHICS – I
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
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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 (COBs):

- To understand the framework of Indian financial system and money market.
- To evaluate the metrics of primary market and secondary capital market.
- To demonstrate the role of merchant bankers.
- To analyze the metrics involved in credit rating the financial instruments issued by companies in primary market.
- To create plans and understand the metrics for getting finance from venture capital firms.

M.COM (CBCS)

M.Com (R) - III Semester

PAPER -301: FINANCIAL MARKETS AND SERVICES

(Core Paper)

(With effect from the academic year 2021-22)

UNIT-I: FINANCIAL SYSTEM AND MONEY MARKET: Indian Financial system: Evolution - Structure – Functions – Components; Role in the Indian economic development; Financial Sector reforms: MONEY MARKET: Significance–Instruments of money market including Call money, Commercial bills, Commercial papers, Certificates of deposits, Repo and reverse repo, MMMFs, Money market derivatives and Primary dealers. (Theory only)

UNIT-II: CAPITAL MARKET AND SEBI: Structure, participants and instruments of CAPITAL MARKET; Primary market: Functions –Methods of floating new issues –Intermediaries including merchant bankers, underwriters, bankers, brokers and registrars to the issue, debenture trustees, and portfolio managers; Secondary market: Listing and online trading of securities – Categories of shares – Primary market vs. secondary market – CDSL and NSDL; SEBI: Functions- Powers. (Theory only)

UNIT-III: MERCHANT BANKING: Concept –Origin and evolution - Scope - Functions – Commercial banking Vs merchant banking; SEBI Regulations on pre-issue and post-Issue obligations of merchant banker. (Theory only)

UNIT-IV: CREDIT RATING AND FACTORING: CREDIT RATING: Significance – Features – Process of credit rating - Advantages and drawbacks of credit rating; Rating methodology of CRISIL, CARE, ICRA, FITCH; SEBI regulations on credit rating; FACTORING: Mechanism – Functions – Types; Factoring Vs bills discounting - Legal aspects of factoring agreement (Theory only).

UNIT-V: VENTURE CAPITAL FINANCING AND MUTUAL FUNDS: Features – Stages of venture capital financing (VCF) - Financial analysis – Investment nurturing and its types - Exit route –Management buy-ins and management buy-outs – Mezzanine finance - VCF scenario in India – SEBI Regulations on VCF; MUTUAL FUNDS: Concept – Classification of MFs- Organization and management –MF evaluation - SEBI Guidelines on MFs (Theory only).

REFERENCE BOOKS

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

Course Outcomes

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										3- High, 2- Medium, 1- Low.
CO2	1		2					2					
CO3										3			
CO4				3	2								
CO5		1						3					

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 corporate.

M.COM (CBCS)

M.Com (R) III Semester

PAPER -302: ACCOUNTING FOR MANAGERIAL DECISIONS

(Core Paper)

(With effect from the academic year 2021-22)

- Unit – I Managerial accounting – Functions –Limitations – Users of Managerial Accounting Information – Pricing Decisions – Objectives – Factors influencing Pricing decisions - Cost analysis for pricing decisions – Product pricing methods – Full cost pricing – Mark-up pricing – Break-even pricing – Target pricing . (Theory and Problems)
- Unit – II Managerial decisions – Cost behaviour – Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment Replacement Decision –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 (Theory and Problems)
- Unit – IV Divisional performance and transfer pricing –Evaluation of divisional performance – Contribution margin approach – Return on investment approach – Residual income approach – Transfer pricing – Methods of transfer pricing (Theory and Problems)
- Unit – V Management Reporting – Concept – Modes of reporting – Types of reports – Requisites of a good report – Management Reporting System – Forms of management reports – Reporting practices 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. Khan.M.Y, Jain.P.K, Management Accounting(7th edition), McGraw Hill, New Delhi, 2018.
5. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
6. PrashantaAtma, Cost and management Accounting, Himalaya Publishing House, Hyderabad.
7. Robert S. Kaplan and Anthony A. Atkinso, Advanced management Accounting, Prentice hall, New Delhi.
8. Sahaf M.A., Management Accounting Principles and Practice, Vikas Publishing House, Mumbai.
9. Sharma R.K and Gupta, S.K., Management Accounting, Kalyani Publishers, Ludhiana.

Course Outcomes:

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 corporate.

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 acquaint oneself with skills to prepare financial statements through Tally ERP.
- To understand basics of GST system.
- To know steps involved in generating GSTR reports.
- To know the metrics in calculation and generation of TDS and service tax reports.
- To acquire skills to create payroll receipts.

M.COM (CBCS)

M.Com (R) III Semester

PAPER -303(a): TALLY WITH GST APPLICATION

(Generic Elective)

(With effect from the academic year 2021-22)

Unit-I: Features of Tally accounting - Components of Gateway of Tally and button panel – Purposes and components of F11 And F12 - Creation and setting up of a company - Accounting Masters: Creation, alteration and deletion of single and multiple groups - Creation, alteration of single and multiple ledgers – Recording transactions in accounting vouchers: Creation and alteration of vouchers – Display and print of financial statements (Theory and lab).

Unit–II: Inventory: Configuration – Inventory Masters:Creation, display and alteration of stock groups, stock categories, godowns, units of measure, stock items -Recording transactions: Creation of inventory vouchers – Display and print of inventory reports (Theory and lab).

Unit – III: GST: Enabling GST features in Tally (Configuration) – Basics of GST - Rates of GST - Configure GST details of your company - Creating Party Ledgers & Tax Ledgers - Setting up of SGST, CGST, IGST rates for input and output – Creation of vouchers - Recording intra and inter-state vouchers with GST tax ledgers; Types of invoice under GST: Tax invoice vs. Bill of supply; Contents of tax invoice - Display and print of GST reports (Theory and lab).

Unit-IV: TDS: Configuration –Company creation - Creation of ledgers and vouchers – Recording advance and balance payments of Tax – Generation of TDS reports (Theory and lab).

Unit-V: Payroll: Configuration – Payroll features - Enabling payroll details – Creation of payroll masters- Creating the Pay Head ledgers – Creating the employee details and salary details of an individual - Creating details of Attendance types; List of Payroll Voucher types: Pay roll voucher and attendance voucher ; Recording Attendance and Payroll voucher entries - Display and print of various payroll reports (Theory and lab).

REFERENCE BOOKS:

1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication.
2. Kiran Kumar, K.Tally ERP 9, Laasya Publishers, Hyderabad
3. NeerajGoyal, RohitSachdeva, Tally with GST Applications, Kalyani Publishers.
4. Vishnu Priya Singh, Tally ERP 9, Computech Publications Ltd, New Delhi.
5. www.Tallyeducation.com

Course Outcomes

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

Course	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

- Find security analysis, basics of investment and objectives; fundamental analysis and technical analysis.
- Outline valuation of securities, constant growth and multiple growth models.
- Illustrate portfolio theory, CAPM, SML and APT models.
- Investigate portfolio evaluation; sharpe's, treynor's and Jensen's performance index.
- Synthesize portfolio revision, need and strategies.

M.COM (CBCS)

M.Com (R) III Semester

PAPER -303(b): SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(Generic Elective)

(With effect from the academic year 2021-22)

- Unit – I Securities Analysis : Basics of Investment-Objectives – Fundamental Analysis – Technical analysis – Efficient Market Hypothesis(EMH) -Forms of EMH – Random Walk theory- Implications (Theory only)
- Unit – II Valuation of Securities: Valuation of Equity shares- Dividend capitalization Methods – Earning Capitalization Methods; Valuation of Bonds-Basic concepts- Types of Bonds-Measuring Bond Duration. (Theory and Problems)
- Unit – III Portfolio Theory: Capital Asset Pricing Model (CAPM) -Assumptions – Capital market line vs Security Market Line (SML) – Arbitrage Pricing Theory- Assumptions. (Theory and Problems)
- Unit – IV Portfolio Evaluation: Concept - Measures of portfolio performance –Sharpe’s Performance Index – Treynor’s Performance Index –Jensen’s Performance Index. (Theory and Problems)
- Unit – V Portfolio Revision: Concept - Need –Formula plans – Assumptions-Advantages and disadvantages -Types of Formula plans –Portfolio Revision strategies. (Theory only)

REFERENCE BOOKS:

1. PrasannaChandra : Analysis and Portfolio Management, Tata McGraw Hill Co. Ltd., New Delhi.
2. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
3. Avadani V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2008.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. Dhamodharan : Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.

Course Outcomes

CO1: Apply the tools and techniques of fundamental analysis, technical analysis and Random Walk theory for expected return on investment.
CO2: Ascertain the value of equity shares and bonds through different valuation models to buy and sell decision.
CO3: Analyze the portfolio selection through significant models like capital asset pricing model (CAPM) and Arbitrage pricing theory (APT).
CO4: Evaluate the performance of the portfolio through ideal measures and revise the portfolio for better performance.
CO5: Analyse portfolio revision, types of formula plans and strategies of portfolio revision.

CO-PO Mapping

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

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 (FM) 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

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
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 (R) 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 – Branches of Accounting - Accounting Standards –Types of Accounting Standards-Advantages.(Theory only)

Unit-II: Journal and Final Accounts: Meaning of an Account-Accounting Equation-Meaning and format of Journal-Ledger posting- Preparation of Trial Balance-Profit and Loss Account- Balance sheet. (Theory only and Problem)

Unit-III: Financial Statement Analysis: Meaning – Classification – Trend analysis – Comparative statement analysis – Common size statement analysis-Advantages of Financial statement analysis. (Theory only)

Unit – IV: Cost Accounting: Nature, Scope and Objectives- Concept of cost – Classification – Behaviour of cost – Elements of cost – Principles of costing – Preparation of cost sheet.(Theory only and Problem)

Unit – V Managerial Accounting – Nature, Scope and Objectives – Budgetary Control – Types of Budget – Advantages of budgeting – Limitations - Preparation of budgets(Theory only)

REFERENCE BOOKS:

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

Course Outcomes

CO1: Provides knowledge about basic principles, branches of accounting, accounting standards and book-keeping.
CO2: Enables the students to prepare and solve the final accounts
CO3: Explores 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

- 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 (CBCS)

M.Com (R) IV Semester

PAPER – 401: INTERNATIONAL FINANCIAL MANAGEMENT

(Core Paper)

(With effect from the academic year 2021-22)

Unit – I International Financial Management (IFM) : Concept –Nature and Scope-
Importance – Domestic and Offshore Markets –Role of International Financial

Manager – Changes in Global Financial Markets –Challenges- International Monetary System-Emerging Dimensions .(Theory only).

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

REFERENCE BOOKS:

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

Course Outcomes:

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: Formulate international equity investment and long-term borrowings in global capital markets.

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

- 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 (R) IV Semester
PAPER -402: TAX PLANNING AND MANAGEMENT
 (Core Paper)
 (With effect from the academic year 2021-22)

UNIT- I	Income Tax Law: Evolution of Taxation Law – Basic Concepts – Residential status – Tax Planning and management: Concepts – Tax avoidance – Tax evasion.(Theory only)
UNIT –II	Tax Planning - Individuals: Heads of Income for Individuals – Income from Salary – Income from business and profession – Tax relief – Concession - Rebates – Deductions and Incentives. (Theory and problems)
UNIT –III	Corporate Tax Planning–I: Tax Planning with references to new establishment – Location –Form – Nature and Capital structure – Short term loans – Term loans – Public deposits – Bonus Issues – Dividend Policies.(Theory and problems)
UNIT – IV	Corporate Tax planning-II: Managerial decisions – Tax planning in respect of owned funds or borrowed capital – Lease Vs Purchase – Purchase by 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) – 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, SahityaBhavan Publication, Agra.

Course Outcomes

CO1: Enables to know the concepts of tax law and able identify the difference between tax evasion and tax planning.
CO2: Understands the sources and heads of income for individuals
CO3: Gains the knowledge of tax planning with regard to location and nature of business
CO4: Learns tax planning concepts and apply the same of Corporate Business Enterprise
CO5: Familiarises 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	2	1	1		1			2				
CO2	3	2		1				2				
CO3	2	1	1	1								2
CO4	3		2		1							
CO5	2	3		2								

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 (R) 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. VandanaBangar and YogendraBangar, Indirect Tax Laws, AadhyaPrakashan Publishers.
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications.
5. AvadeshOjha, 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):

- Understand the basics of E-Commerce, its models, applications and IT Act.
- Illustrate the fundamentals of internet technology, and web page creation in HTML.

- Evaluate the tools and security involved in e-payment methods.
- Differentiate various frauds involved in E-Commerce.
- Familiarize with the applications of EC in functional areas of management.

M.COM (CBCS)

M.Com (R) IV Semester

PAPER -403(d): E-COMMERCE

(Generic Elective)

(With effect from the academic year 2021-22)

- Unit-I: Introduction: Concept of E-Commerce– Features– Driving forces - Benefits and limitations – Applications of E-commerce;B2B and B2C models of E-commerce – E-Commerce vs. E-Business - Future of E-commerce. (Theory only)
- Unit-II: Internet Technology : Internet infrastructure - Internet vs. intranet vs. extranet – Firewalls - Internet protocols TCP/IP, HTTP, SMTP, FTP - Utility programs Telnet, Finger, Ping, Tracer- WWW – Internet features and services - Portal vs. Website vs. Communities - HTML and web design - Block chain technology. (Theory only)
- Unit-III: E-Payments: Types of e-payments - SET and SSL protocols; EDIFACT, EDI; Process of credit card payment - Third Party Processors – Bit coin. (Theory only)
- Unit-IV: Issues in E-Commerce: Social issues - Legal issues – Privacy issues - Ethical issues – IPR issues; Regulatory framework of E-Commerce under Indian Information Technology Act 2000. (Theory only)
- Unit-V: E-Commerce Applications: Advertising – Supply chain management – Marketing research – Financial services – Publishing – Entertainment - Retailing – Trading stocks – Role of ERP Solutions in E-Commerce. (Theory only)

REFERENCE BOOKS:

1. Kenneth C. Laudon, Carol GuercioTraver: E-commerce, Pearson Education India.
2. Michael Chung, Jae Lee, David King, Efraim Turban: E-Commerce – A Managerial Perspective, Pearson Education India.
3. David Whiteley: E-Commerce- Strategy technologies and Applications, Tata McGraw Hill.
4. Kamallesh Bajaj, Debjani Nag: E-Commerce, the Cutting Edge of Business- Tata McGraw Hill.

Course Outcomes

CO1: Understand the fundamentals of EC, its applications, and models, and the provisions of IT ACT on EC.
CO2: Comprehend the internet technology, its protocols, and acquire skills in designing a web page through HTML.
CO3: Realize the theoretical base on the protocols and cryptography involved in E-payments, and methodology involved in the use of e-payment tools.
CO4: Critically examine the frauds and piracies involved in EC, including legal, privacy, ethical and IPR issues.
CO5: Apply the EC technology in advertising, supply chain, marketing research, financial services, publishing, entertainment, retailing and stock market trading.

CO-PO Mapping

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

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 sensx and NSE indices.

M.Com (R) 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.