

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



**RESTRUCTURED CURRICULUM FOR**  
**M. COM (FINANCIAL MANAGEMENT) PROGRAMME**  
**TO BE IMPLEMENTED WITH EFFECT FROM THE ACADEMIC**  
**YEAR 2021-2022 (NEP-2020)**

## **SYLLABUS**

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

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

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

#### **Department Objectives**

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

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

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

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

**PSO 2:** To extrapolate the knowledge in the field of financial management and get knowledge in different tools and techniques of FM.

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

**PSO 4:** To understand the organisation of complex ideas relating to IFM, SAPM, financial engineering and investment management.

**PSO 5:** To make judgments in acquire skills in becoming good entrepreneurs by preparing financial statements on accounting inventory bases through tally accounting software in value of marketing, sales promotion techniques.

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

## **PROGRAMME OBJECTIVES (POBs)**

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

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

To familiarise oneself with the various concepts, tools and techniques of financial management based on the objectives of Financial Management.

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

To analyse the issues in the area of finance by apply various techniques to take such issues and explore appropriate solutions to the problems in finance area.

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

To obtain knowledge and investigate the areas like financing and investment decision making, trends in working capital management by assessing the trends in strategic and International Financial Management.

### **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**

To be able to gain knowledge in emerging trend in the field of Accounting, Finance, Marketing and HRM and their impact on Society for sustainable development of industry and service sector.

**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.

**Program Outcomes**

**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**

Familiarise oneself with the objectives of financial management and have on insight into the various concepts, tools and techniques of financial management.

**PO2: (PA) Problem Analysis**

Analyse the crucial and critical issues in the area of finance and apply various techniques to take such issues and explore appropriate solutions to the problems that cramped finance area.

**PO3: (Inv) Investigation**

Obtain knowledge and investigate into the areas like financing and investment decision making, trends in working capital management, assessing the trends in strategic and International Financial Management

**PO4: (Des) Design**

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

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

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

**PO6: Team Individual team work**

Discerns 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**

Exhibit professionalism to take up necessary and project works in the field of corporate finance and arrival at concrete solutions to many complex problems that have bearing on corporate finance.

**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 (FINANCIAL MANAGEMENT) 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.	Financial Management		6	4	20	80	100
3.		103.	Business Environment and Policy		6	4	20	80	100
4.		104.	Organisational Behaviour		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	Managerial Economics						
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 a open elective only given extra credits.

M.Com (FM) 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	Advanced cost Accounting	Mandatory	6	4	20	80	100
2.		202.	Financial Markets and Services		6	4	20	80	100
3.		203.	Strategic Financial Management		6	4	20	80	100
4.		204.	Corporate Governance		6	4	20	80	100
5.	Compulsory Foundation	205a	Working Capital Management	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 (FM) Semester – III

Sl. No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Inner-nal Assesment Marks	Semester End Exam Marks	Total	
1.	Core	301	Security Analysis and Portfolio Management	Mandatory	6	4	20	80	100
2.		302.	Accounting for Managerial Decisions		6	4	20	80	100
3.	Generic Elective	303a.	Tally with GST Application	Opt - 2	6	4	20	80	100
		303b.	International Financial Management		6	4	20	80	100
		303c.	Tax planning & Management						
		303d.	Entrepreneurship & MSMEs						
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 (FM) 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	Financial Derivatives	Mandatory	6	4	20	80	100
2.		402.	Project Planning & Control		6	4	20	80	100
3.	Generic Elective	403a.	Insurance Management	Opt - 2	6	4	20	80	100
		403b.	Personality Development and Soft Skills		6	4	20	80	100
		403c.	International Accounting & Reporting		6	4	20	80	100
		403d.	GST and Customs Duty		6	4	20	80	100
4.	Multidisciplinary Course / Project work	404	Project Report & Viva-voce	Mandatory	6	4	50	50	100
5.	Open Elective	405a	Security Market Operations	Opt - I	6	4	20	80	100
		405b	Business Ethics		6	4	20	80	100
Total					36	24	120	480	600

\*All CORE Papers are Mandatory

- Generic Elective – Choose two paper
- Skill Oriented Course is Mandatory.
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may earned by opting for more number of open electives depending on the interest of the student through self-study.
- Interested students may register for MOOC with the approval of the concerned DDC.

## 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 (FM) 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 –IAS And IFRS.(Theory only)
Unit – II	Inventory Valuation: (AS-2) Concept - Need for inventory valuation – Inventory Valuation methods – Valuation of Inventory. (Theory and Problems)
Unit – III	Cash flow statement (AS-3): Meaning and definitions – Scope – Objectives – Benefits – presentation of cash flow statement – Methods – Disclosures. (Theory only)
Unit –IV	Valuation of Goodwill (AS-26) : Concept- Factors affecting goodwill – Types of goodwill — Need for valuation - Methods of good will Valuation – Average method- Super profit method - Annuity method (Theory and Problems)
Unit – V	Corporate Reporting: Concept – Objectives – Purposes – Segment reporting (AS-17) – Benefits of segment reporting; Interim reporting (AS-25) – Concept- Need for interim reporting – Interim reporting practices in India. (Theory only)

## REFERENCE BOOKS:

1. 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

<b>CO1:</b> Familiarises about principles of accounting, accounting and reporting standards
<b>CO2:</b> Acquires knowledge on methods of valuation of inventory and goodwill
<b>CO3:</b> Understands the importance and flow of cash
<b>CO4:</b> Students acquires the skills of goodwill valuation.
<b>CO5:</b> 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			2				1
CO2	3		3		2				2	1		1
CO3	3			2	2				1		1	
CO4				3		2	2					1
CO5	3				2	2		1				1

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

### 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 (FM) I Semester

### **PAPER -102: FINANCIAL MANAGEMENT**

(Core Paper)

(With Effect from the academic year 2021-22)

- Unit – I Introduction: Concept of finance – Functions of finance – Objectives of financial management – Profit Vs Wealth maximization – Organization of finance function – Role of the financial manager. (Theory only)
- Unit – II Investment Decision: Capital Budgeting- Concept– Process – Techniques of capital budgeting – Traditional methods - Payback period (PB), Average Rate of Return (ARR) – Discounted cash flow techniques - Net Present Value (NPV),



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:

- 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 (FM) I Semester

### PAPER -103: BUSINESS ENVIRONMENT AND POLICY

(Core Paper)

(With effect from the academic year 2021-22)

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

**Unit – IV** Socio Cultural Environment: Concept-Nature - Impact -Business participation in cultural affairs - Social responsibility of business - Business and society - Business ethics - Corporate governance. (Theory only)

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

**REFERENCE BOOKS**

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

**Course Outcomes**

Upon completion of this course, students will be able to

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

**CO-PO Mapping**

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

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

## Course Objectives

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

**M.COM**

**(CBCS)**

M.Com (FM) I Semester

### **PAPER -104: ORGANISATIONAL BEHAVIOUR**

(Core Paper)

(With effect from the academic year 2021-22)

- Unit – I Introduction: Organizational Behaviour (OB) – Definition – Nature and Scope – Foundations – Importance – Limitations – Emerging Issues in OB. (Theory only)
- Unit – II Individual Behaviour: Foundations of individual behaviour – Personality – Determinants – Theories of personality – Trait, psychoanalytical and social learning theories – Motivation- Theories of motivation – McGregor’s theory X and theory Y, Maslow’s Model, ERG theory and Herzberg’s two - Factory theory (Theory only)
- Unit – III Group Dynamics: Foundations of group behaviour – Reasons for group formation – Types of groups – Stages of group formation and development – Group cohesiveness – Leadership – Styles of leadership – Theories of leadership (trait theory; behaviour theories – Behavioural model (Managerial grid) – Fiedler’s contingency (Theory only)
- Unit – IV Organizational Processes: Foundations of organizational structure – Types – Organizational conflicts – Changing view of conflicts - Managing conflicts – Inter-personal conflicts – Transactional analysis – Johari window – Life positions. (Theory only)



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

**REFERENCE BOOKS:**

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

- 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 (FM) 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- Benefits and Limitations – Methods- Advantages of quantitative approach to management – Quantitative techniques in business decision making – Methods of business forecasting. (Theory only)
- Unit-II      F – Distribution: Concept - Test for equality of two population variances – Analysis of variance- (F- test): One way and two way classified data- Multiple correlation co –efficient (Theory and problems)
- Unit-III     Probability and Probability Distributions: Basics of probability- Binomial – Poisson – Normal distributions – Baye’s theorem. (Theory and problems)
- Unit-IV     Sampling Theory: Concept – Types of Sampling – Hypothesis testing-The null hypothesis- The significance level - Hypothesis testing Procedure – Type I and Type II errors – Inference from small sample mean tests - Difference between the means of two independent samples – Difference between the means of two dependent samples of paired observations (t) and  $\chi^2$  (Chi-Square) test and its applications. (Theory and problems)
- Unit-V      Linear Programming: Concept - Requirements for application of linear programming – Assumptions- Advantages and limitations – Applications of Linear programming problem – Formulation of Linear programming problem- Graphical Method- Simplex method(Theory and problems)

## REFERENCE BOOKS:

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

### Course Outcomes

Upon completion of this course, students will be able to

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.

M.Com (FM) I Semester

**PAPER -106(a): BUSINESS COMMUNICATION SKILLS**

(Elective Foundation)

(With effect from the academic year 2021-22)

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

approaches to culture – Overcoming cross-cultural communication problems – Cultural communication protocol in China, France, England, Switzerland, USA, and India. (Theory only)

**REFERENCE BOOKS:**

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

Course outcomes:

CO1: Understand the effective modes and methods of communication in a business situation.

CO2: Make oneself confident to use body language and other non-verbal communication in gaining leadership.

CO3: Equip oneself strong in communicating verbally.

CO4: Equip with skills in written communication.

CO5: Build skills in managing relations with media and distinguish the protocols observed across the globe.

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

CO5	1		2			2	3					
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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 (FM) 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)



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

### Course Objectives

- Co 1: Obtain knowledge on the concept of cost accounting and know how it is different from financial and management accounting;
- Co 2: Understand the features and objectives of process costing and calculation of process losses and Inter-process profits.
- Co 3: Know the concept of equivalent production and accounting treatment for joint and by-products.
- Co 4: Acquire knowledge on budgetary control and preparation of various functional budgets.
- Co 5: Perceive the significance of ABC in cost ascertainment and control.

### M.COM (CBCS)

M.Com (FM) II Semester

#### PAPER -201: ADVANCED COST ACCOUNTING

(Core Paper)

(With effect from the academic year 2021-22)

Unit- I Introduction – Cost concepts – Objectives, Advantages and limitations of cost accounting - Cost Accounting Vs Financial Accounting and Cost Accounting Vs Management Accounting (Theory Only)



Unit- II	Process Costing: Features and objectives of process costing – Normal loss – Abnormal loss – Abnormal gain – Inter process profits – Objectives of inter process profits (Theory and Problems)
Unit-III	Equivalent production: Concept – Methods – FIFO method – Average methods – By products and Joint products concept – Accounting treatment of by products and Joint products. (Theory and Problems)
Unit-IV	Budgetary Control: Concept of budget – Concept of budgetary control – benefits and limitations of budgetary control – Budgets – Fixed budget – Flexible budget – master budget. (Theory and Problems)
Unit- V	Activity based costing: Concepts – Meaning – Definition and characteristics of ABC – Different stages in ABC – ABC and cost drivers – Advantages of implementing ABC (Theory and Problems).

### REFERENCE BOOKS:

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

### Course Outcomes

Upon completion of this course, students will be able to

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

CO-PO Mapping

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

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

### Course Objectives

- COB1: To understand the framework of Indian financial system and money market.
- COB2: To evaluate the metrics of primary market and secondary capital market.
- COB3: To demonstrate the role of merchant bankers.
- COB4: To analyze the metrics involved in credit rating the financial instruments issued by companies in primary market.
- COB5: To create plans and understand the metrics for getting finance from venture capital firms.

## M.COM (CBCS)

M.Com (FM) II Semester

### PAPER -202: FINANCIAL MARKETS AND SERVICES

(Core Paper)

(With Effect from the academic year 2021-22)

Unit – I                      Financial system and Money Market: Structure – Functions – Components  
– Role

of Financial System in the Indian Economic development — Financial Sector  
reforms- Money market– Significance- Constituents. (Theory only)

Unit- II                      Capital market and SEBI: Structure – Instruments – Primary market  
Functions –

Secondary market- Listing – Trading- SEBI- Functions- Powers. (Theory only)

- Unit –III Merchant Banking: Concept – Commercial banking Vs merchant banking; Origin and evolution - Scope - Functions – Pre-issue and post- Issue obligations- SEBI regulations. (Theory only)
- Unit –IV Credit Rating and Factoring: Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations- Factoring- Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects. (Theory only)
- Unit – V Venture Capital and Mutual Funds: Features – Stages of financing - Financial analysis – Investment nurturing- Valuation of portfolio – Exit route- VCF scenario in India – SEBI Regulations- Mutual funds- concept – Mutual fund Vs Share- Organization and management- Classification- Guidelines. (Theory only)

### REFERENCE BOOKS:

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

### Course Outcomes

Upon completion of this course, students will be able to

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

### CO-PO Mapping

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

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

### Course Objectives

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

### M.COM (CBCS)

M.Com (FM) II Semester

### PAPER -203: STRATEGIC FINANCIAL MANAGEMENT

(Core Paper)

(With Effect from the academic year2021-22)

- Unit- I Strategic Management: Concept – Importance – Purpose – Constraints - Strategic Management Process- Strategic Planning- Concept – Characteristics – Components – Process – Benefits– Constraints of Strategic Planning. (Theory only)
- Unit-II Strategic Financial Management: Concept– Characteristics Scope - strategic Financial Management – Financial Planning – Success Factors and Constraints of Strategic Financial Management. (Theory only)
- Unit-III Corporate Valuation: Concept – Objectives – Approaches of Corporate Valuation- Guidelines for Corporate Valuation- Value-Based management- Elements- Significance-Approaches and Limitations of Value-Based Management. (Theory and problems)
- Unit-IV Financial Distress and Restructuring: Meaning – Characteristics – Reasons for Corporate Financial Distress – Cost of Financial Distress – Impact of Financial

Distress – Financial Distress Restructuring – Countering Financial Distress. (Theory only)

Unit-V Corporate Sickness and Financial Engineering : Meaning – Causes of sickness-Symptoms – Revival - Financial Engineering: Concept – Approaches to Innovative Financial engineering – Fund Raising Instruments –Fund-deployment Strategies-Financial re-engineering – Concept and Uses. (Theory only)

**REFERENCE BOOKS:**

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

**Course Outcomes**

Upon completion of this course, students will be able to

CO1: Draft strategic financial planning using success factors and constraints of strategic management and strategic financial management.
CO2: Appraise the corporate valuation and value based management through critical approaches.
CO3: Assess the impact of financial distress with quantitative and qualitative cost elements for corporate restructuring.
CO4: Acquire and adopt innovative strategies through financial engineering and re-engineering to counter corporate sickness.
CO5: Analyze portfolio revision concept, need and strategies.

**CO-PO Mapping**

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

CO2	1		3				2					
CO3		2	3					1				
CO4				1	2		1					3
CO5	3					3		2				2

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

### Course Objectives:

- Co 1 : Obtain knowledge on CG Mechanism and emerging issues in CG
- Co 2 : Know the genesis of CG in China USA and UK and also the code of the best practices.
- Co 3 : Gain Knowledge on the historical backdrop of CG in India and the guild lines pronounced by various committees for effective practice in India.
- Co 4 : Discern knowledge on the composition of Board of Directors and Audit Committees and know the role of internal Auditors in India.
- Co 5 : Understand the CG standards and practices in India with focus on IT and futures of CG in India.

**M.COM**

**(CBCS)**

M.Com (FM) II Semester

### **PAPER -204: CORPORATE GOVERNANCE**

(Core Paper)

(With effect from the academic year 2021-22)

- UNIT – I Corporate governance : Meaning – Need – Importance – Corporate Governance(CG) mechanism – CG Systems – Indian model of CG – CG and Value maximization – Issues in Corporate Governance.(Theory only)
- UNIT – II Emergence of Corporate governance: Developments in USA and UK – Role of World Bank – OCED – McKinsey – Sarbanes –Oxley Act,2002 – World Committees on CG – The Cadbury Committee. The Hampel Committee. – Principles of good CG and code of best practices – OECD Principles.(Theory only)
- UNIT –III Corporate Governance in India: Need and Importance – Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J Irani Committee – Kumara Mangalam Birla Committee – The CII initiatives – SEBI initiative – CG practice in India. (Theory only)
- UNIT –IV Board of Directors and Audit Committee: board of Directors and their role in CG – Composition of Board – CG issues relating to Board – independent Directors –

Clause 49 of listing agreement – Audit Committee: Duties and responsibilities of Auditors – Composition of Audit Committee – CG and internal auditors – Indian situation.(Theory only)

UNIT – V Corporate Governance Standards and practices in India: CG Standards – Methods for examining the quality and effectiveness of CG – CG standards in Indian context – CG in IT sector – Pioneers in good CG practices – Problems of CG in India – CG and Business Ethics – CG and Corporate social responsibility (CSR) – Future of CG in India. (Theory only)

## REFERENCE BOOKS

1. Fernando A.C – Corporate Governance – principles, Policies and practices – Pearson Education – New Delhi -2006.
2. Subash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices –PHI Learning New Delhi-2009
3. Kesho Prasad – Corporate Governance – PHI Learning - New Delhi-2009
4. Singh S - Corporate Governance – Global Concepts and Practices – Excel Books - New Delhi-2005.
5. Donald H. Chew Jr. StaurtL.Gillan – Corporate Governance at Crossroads – Tata McGraw –Hill Co. Ltd. New Delhi-2006

## Course Outcomes

Upon completion of this course, students will be able to

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 Hostel 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:**

- To impart basic knowledge on working capital concepts and source of WC
- To provide the skills to estimate working capital
- To enables the students familiarise with the cash management techniques.
- To comprehend the concept of receivables and its management.
- To provide the skills of inventory management with different techniques.

**M.COM (CBCS)**

M.Com (FM) II Semester

**PAPER -205(a): WORKING CAPITAL MANAGEMENT**

(Compulsory Foundation)

(With Effect from the academic year2021-22)

- Unit-I Introduction: Concept of working of capital - Need and Significance - Types of working capital - Permanent and Variable working capital – Sources of Working Capital – Long-term sources – Short-term sources – Financing of Current Assets: Matching – Conservative – Aggressive Approaches (Theory only)
- Unit-II Estimation of Working Capital: Determinants of Working Capital – Techniques of Forecasting Working Capital – Operating Cycle – Estimation of Gross and Net Working Capital requirements (Theory and Problems)
- Unit-III Cash Management: Concept - Objectives – Motives – Facets – Cash collection and disbursement – Optimum Cash balances – Investment of surplus funds - Cash Budget – Cash Management Techniques – Cash Management Models: Baumol Model – Miller and Orr Model. (Theory and Problems)
- Unit-IV Receivables Management: Concept - Nature and goals – Variables - Credit policy - Optimum credit policy – Credit evaluation – Monitoring receivables. (Theory only)
- Unit-V Inventory management: Concept – Need – Objectives – Level of Inventory – Techniques of Inventory Management – EOQ analysis – ABC analysis – JIT system – VED analysis. (Theory and problems)

**REFERENCE BOOKS:**



1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi.
2. Hrishikes Bhattacharya, Working Capital Management-Strategies and Techniques, Prentice-Hall of India Pvt. Ltd., New Delhi.
3. G.V. SatyaSekhar, Working Capital Management, Wiley India Pvt. Ltd., New Delhi.
4. R.P. Rutagi, Working Capital Management, Taxmann Publications Private Limited, New Delhi.
5. Khan and Jain: Financial Management, Tata McGraw Hill, New Delhi.
6. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
7. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
8. Maheswari, S.N: Financial Management, Sultan Chand and Sons, New Delhi.
9. Kulakarni, P.V., Financial Management, Himalaya Publishing House, Mumbai.

### Course Outcomes

Upon completion of this course, students will be able to

<b>CO1:</b> Explain the basic concepts, functions and objectives, evolution and development.
<b>CO2:</b> Critically analyse 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.
<b>CO3:</b> Acquire knowledge on compensation management; grievance handling and collective bargaining discover the process of knowledge management and role of leader in organisations.
<b>CO4:</b> Understands the concepts of receivables and its management
<b>CO5:</b> Acquires the knowledge about techniques of inventory management and its application

### CO-PO Mapping

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

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

### Course objectives (COBs):

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

**M.COM**

**(CBCS)**

M.Com (FM) II Semester

**PAPER -206(a): E-BANKING OPERATIONS**

(Open Elective)

(With effect from the academic year 2021-22)

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

**REFERENCE BOOKS**

1. Sundaram and Varsheny, Banking Theory and Practice, Vikas Publishing House , New Delhi

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

### Course Outcomes

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 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.

### CO-PO Mapping

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

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 (FM) 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.

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

CO-PO Mapping

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

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

**Course Objectives**

- 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 (FM) III Semester

**PAPER -301: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

(Core Paper)

(With Effect from the academic year 2021-22)

- Unit – I      Securities analysis : Basics of investment – Objectives- Fundamental analysis – Economic, industry and company analysis – Technical analysis – Efficient market theory – Implications – Random Walk theory – Strong, Semi-strong and Weak forms of Efficient market. (Theory only)
- Unit – II      Valuation of securities: Valuation of equity shares- Equity valuation models – One year and multiple year holding period – Constant growth and multiple growth models – Valuation through P/E ratios; Valuation approach to bonds – bond returns – Coupon rate – Spot interest rate – Yield to maturity – Bond duration (Theory and Problems)
- Unit – III     Portfolio theory: Capital market theory – Concept - Assumptions – Capital market line – Portfolio selection – Capital Asset Pricing Model (CAPM) – Assumptions – Security Market Line (SML) – Arbitrage Pricing Theory (APT) – Assumptions. (Theory and Problems)
- Unit – IV     Portfolio evaluation: Concept - Measures of portfolio performance – Mutual funds-Sharpe’s performance index – Treynor’s performance index –Jensen’s Performance Index. (Theory and Problems)
- Unit – V      Portfolio revision: Concept - Need for Portfolio revision- Passive management– Active management –Formula plans – Types of formula plans – Constant rupee value plan – Constant ratio plan – Variable ratio plan – Rupee cost averaging - Portfolio revision strategies. (Theory only)

**REFERENCE BOOKS:**

1. Prasanna Chandra : Analysis and Portfolio Management, Tata McGraw Hill Co. Ltd., New Delhi.
2. Kevin, Security Analysis and Portfolio Management, PHI, New Delhi.
3. Avadani V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2008.

4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi, 2005.
5. Dhamodharan : Investment Valuation, Johnweely and sons, Johnweely and Sons, New York.
6. Donald E.Fischer& Ronald J.Jordan: Security Analysis and Portfolio Mangement, Pearsons Education (Singapore) Pvt, Ltd., New Delhi.

### Course Outcomes

Upon completion of this course, students will be able to

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: Apply the tools and techniques of fundamental analysis, technical analysis and Random Walk theory for expected return on investment.

### CO-PO Mapping

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

3-High, 2- Medium, 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 corporates.

## M.COM (CBCS)

M.Com (FM) III Semester

### PAPER -302: ACCOUNTING FOR MANAGERIAL DECISIONS

(Core Paper)

(With Effect from the academic year 2021-22)

- |            |  |
|------------|--|
| Unit – I   | Managerial accounting – Concept - Nature and Scope – Functions – Uses and limitations – Decision making process – Cost analysis for pricing decisions – Objectives of pricing – Product pricing methods – Full cost pricing – Mark-up pricing – Break-even pricing – Target pricing – Conversion cost pricing – Differential cost pricing (Theory and Problems)  |
| Unit – II  | Managerial decisions – Cost behavior – Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment Replacement Decision – Change versus Status Quo – Expand or contract – Shut down or continue (Theory and Problems)  |
| Unit – III | Responsibility Accounting (RA) – Concept - Process of implementing RA – Managerial uses of RA – Responsibility centre’s – Cost centre – Revenue Centre – Profit centre – Investment Centre – Responsibility performance reporting – Objectives – RA reports – Emerging issues in RA (Theory and Problems)  |
| Unit – IV  | Divisional performance and transfer pricing – Decentralized operations – Objectives – Performance measurement – Evaluation of divisional performance – Contribution margin approach – Return as investment approach – Residual income approach – Advantages and disadvantages – Non-financial measures of performance – Transfer pricing – Methods of transfer pricing – Market prices – Cost-based prices – Negotiated prices – Dual prices – Emerging issues in transfer pricing (Theory and Problems) |
| Unit – V   | Management Reporting – Concept – Modes of reporting – Types of reports – Requisites of a good report – Process of preparing report – Steps for effective reporting – management reporting system – Forms of management reports – Reporting practices of Indian corporate (Theory only)   |

## REFERENCE BOOKS:

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

## Course Outcomes

Upon completion of this course, students will be able to

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:**

- COB1: To acquaint oneself with skills to prepare financial statements through Tally ERP.
- COB2: To understand basics of GST system.
- COB3: To know steps involved in generating GSTR reports.
- COB4: To know the metrics in calculation and generation of TDS and service tax reports.
- COB5: To acquire skills to create payroll receipts.

**M.COM (CBCS)**

M.Com (FM) III Semester

**PAPER -303(a): Tally with GST Applications**

(Core Paper)

(With Effect from the academic year 2021-22) modified

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

## REFERENCE BOOKS:

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

## Course Outcomes

Upon completion of this course, students will be able to

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

## CO-PO Mapping

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

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

## Course Objectives

- 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 (FM) III Semester

#### **PAPER -304(b): INTERNATIONAL FINANCIAL MANAGEMENT**

(Generic Elective)

(With Effect from the academic year 2021-22)

- Unit – I      International Financial Management (IFM) : Concept – Importance – Nature and Scope of IFM – Domestic and offshore markets –Role of International Financial Manager – Changes in global financial markets –challenges- International Monetary System-Recent Changes - (Theory only).
- Unit – II      Foreign Exchange Market and Exchange Rate Mechanism: Foreign Exchange Markets – Structure – Types of Exchange rates - Exchange rate quotations – Direct and Indirect – Buying and selling rates – Forward market quotation – Nominal and Real exchange rates – Determination of exchange rates in spot market and forward market.  
(Theory and Problems)
- Unit – III      Foreign Exchange Exposure: Concept - Relevance of Foreign exchange exposure – Classification - Transaction exposure- Operating exposure – Accounting exposure – Need - Hedging of Transaction exposure – Hedging of real operating exposure – Management of accounting exposure ( Theory and Problems)
- Unit – IV      International Project Appraisal: Concept – Approaches - Net present value approach – Adjusted present value framework – Options approach – The practice of cross border direct investment appraisal- International perspectives of working capital; Cash - Bills receivable and Inventory policies (Theory only).

Unit – V International Equity Investment: Concept – Risk and Return from Foreign Equity Investment – Equity Financing in the International Markets – Long-Term Borrowings in Global Capital Markets –Major Market Segments –International Financing Decision. (Theory only)

**REFERENCE BOOKS:**

1. Apte.P.G. : International Financial Management, Tata 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. AvadhaniV.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun&Resnick., : International Financial Management, Tata McGraw Hill Publishing Company ltd, New Delhi.

**Course Outcomes**

Upon completion of this course, students will be able to

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 (FM) III Semester

### **PAPER -304(c): TAX PLANNING AND MANAGEMENT**

(Generic Elective)

(With effect from the academic year 2021-22)

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

Electronic Hardware Technology Parks (EHTPs) – Other Export Promotions schemes under EXIM Policy. (Theory only)

**REFERENCE BOOKS:**

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Circulars issued by C.B.D.T
3. Income Tax Act, 1961
4. Income Tax Rules, 1962
5. Lakhota R.N: Corporate Tax Planning, Vision Publications , Delhi,
6. Singhanian, V.K.Direct Taxes: Law and Practice, Taxman’s Publications Delhi.
7. Singhanian, 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**

Upon completion of this course, students will be able to

CO1: Understand the concept of entrepreneurs and entrepreneurship
CO2: Provide an idea about entrepreneur and skills of entrepreneur
CO3: Impart knowledge about the role of SSIs and modern business enterprises MSMEs
CO4: Enable to identify the new business opportunities and setting up of small business.
CO5: Give an idea about the sources of finances for small business.

CO-PO Mapping

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

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

**Course Objectives (COBs):**

1. Conceptualise the knowledge in internal control including evaluation techniques.
2. Learn the meaning, features, objectives and advantages of internal audit.



3. Ascertain the basis of auditing with information systems by skill enhancement.
4. Illustrate the audit under computerised 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**

**(CBCS)**

M.Com (FM) III Semester

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

(Open Elective)

(With effect from the academic year 2021-22)

Unit-I: Accounting - Nature and Scope - Branches of Accounting – Financial Accounting – Types — Principles and concepts – Accounting Standards - Financial Accounting

Process – Journals and Ledgers – Accounting Standards

Unit-II: Final Accounts: Preparation of Trial Balance, Profit and Loss Account-Adjustment- Balance sheet

Unit-III: Financial Statement Analysis: Meaning – Classification – Trend analysis – Comparative statement analysis – Common size statement analysis.

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

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

### REFERENCE BOOKS:

1. Jain S.P, Narang K.L and SimmiAgarwal, “Accounting For Managers”, Kalyani Publishers, 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

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

**M.COM (CBCS)**

M.Com (FM) IV Semester

## **PAPER -401: FINANCIAL DERIVATIVES**

(Core Paper)

(With effect from the academic year 2021-22)

- Unit-I Financial Derivatives –Concept– Features – Types - Uses of Financial Derivatives – Basic Financial Derivates – Traders in Financial Derivatives Market- Indian Financial Derivatives Market – Trends. (Theory Only)
- Unit-II Forwards and Futures Contracts: Concepts- Functions - Types-Uses– Forwards Vs Futures - Trading Mechanism of Forwards and Futures Contracts. (Theory and Problems)
- Unit-III Options: Concept-Types of options – Difference between Options and Futures-Option hedging strategies – Option Greeks-Option pricing models-Option Price Determination - Binomial Option Pricing- Model- One step and two step models- Black Scholes Option Pricing Model. (Theory and Problems)
- Unit-IV Swap Market – Concept –Features of Swap - Types of Swaps – Interest Rate Swap – Currency Swap – Debt equity Swaps – Using Swap to manage risk – Pricing Swaps. (Theory only)
- Unit –V Stock Index Features and Options – Concept - Need- Portfolio Management and Stock Index Features- Speculation and Stock Index Features -Trading of Stock Index Features – Stock Index options – Trading of Stock Index options. (Theory and Problems)

### **REFERENCE BOOKS:**

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

### **Course Outcomes**

Upon completion of this course, students will be able to

CO1: Explore the trends in Indian financial derivatives market and use futures and forwards to hedge the risk to make profit.
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CO2: Use option trading strategies to hedge the risk and determine the
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option price applying relevant models.
CO3: Apply different types of swap contracts to manage risk and gain profits.
CO4: Acquire trading skills for stock index features and options in financial derivatives market.
CO5: Compose stock index features and trading of stock index options.

### CO-PO Mapping

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

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

### Course Objectives

- Define a project and operations of corporate long range planning and phases of capital budgeting.
- Distinguishes project ideas and technical analysis, project rating index and methods of forecasting.
- Illustrates financial analysis project planning, forms of project organization and performance evaluation of project.
- Understand Social cost benefit analysis and methods of SCBA
- Contrast public projects context of Indian projects, approval procedure and guidelines for preparation of feasibility report.

**M.COM (CBCS)**

M.Com (FM) IV Semester

**PAPER -402: PROJECT PLANNING AND CONTROL**  
(Core Paper)

(With Effect from the academic year 2021-22)

- Unit –I      **Projects And Operations:** Concept - Nature and Characteristics of a Project - Categories of Projects - Project Life Cycle - Concept of Project Management - Tasks and Responsibilities of a Project Manager - Corporate Long Range Planning and Purpose - Capital Expenditure - Importance and Difficulties - Phases of Capital Budgeting - Factors of Project Analysis - Basic Considerations- Risk and Return- Elementary Investment Strategies.(Theory only)
- Unit-II      **Project Ideas and Technical Analysis:** Generation of Project Ideas - Monitoring the Environment - Corporate Appraisal- Scouting for Project Ideas - Preliminary Screening - Project Rating Index - Sources of Primary and Secondary Information - Conduct of Market Survey- Methods of Demand Forecasting - Material Inputs and Utilities - Manufacturing Technology - Product Mix-Capacity of Plant - Location and Site - Machineries and Equipment – Work Schedule. (Theory only)
- Unit-III      **Financial Analysis And Project Planning:** Cost of Project - Means of Finance - Estimation of Sales and Production – Profitability Projections - Break-Even Point - Projected Cash Flow Statement - Projected Balance Sheet - Monitoring and Control - Forms of Project Organization - Project Planning-ProjectControl – Purpose of Control - Design of Control System – Control System – Types of Control System – Pre - Requisites for Successful Project Implementation - Project Review and Administration Aspects - Performance Evaluation – Abandonment Analysis..(Theory only)
- Unit – IV      **Social Cost Benefit Analysis (SCBA):** Social Cost Benefit Analysis - Concept and Rationale for SCBA- Basic Differences between Commercial Profitability Vs SCBA – SCBA and National Economic Profitability – Methods for SCBA – UNIDO Approach – Little – Mirrlees Approach – SCBA in India. (Theory only)
- Unit-V      **Public Projects:** Concept – Indian Context – Agencies involved – The planning commission of India – Project appraisal and management division (PADM) – Other Institutions – Guidelines for Formulation – Appraisal and approval of government funded plan projects and schemes – Approval procedure – Generic structure for detailed project Report (DPR) – Guidelines for preparation of feasibility report. (Theory only)

#### **REFERENCE BOOKS:**

1. Prasanna Chandra “Projects, Planning, Analysis, Selection, Implementation and Review;” TATA McGraw Hill Publishing House, New Delhi, 2008.
2. S.Choudhury “Project Management” TATA McGraw Hill Publishing House, New Delhi, 2006.
3. R.B.Khanna, “Project Management”, PHI Learning Private Limited, New Delhi, 2011.
4. Rajeev M.Gupta, “Project Management”, PHI Learning Private Limited, New Delhi, 2014.
5. Faculty of Commerce, “Project Evaluation & Management”, Dr.B.R.Ambedkar Open University, Hyderabad.

## Course Outcomes

Upon completion of this course, students will be able to

<b>CO1:</b> Identify basic concepts, nature and characteristics of a project, importance, difficulties and phases of capital budgeting.
<b>CO2:</b> Impart knowledge on project ideas and technical analysis, project rating index, sources of primary and secondary information, methods of demand forecasting, financial analysis and project planning and pre-requisites for successful project implementation.
<b>CO3:</b> Familiarise the concept of social cost benefit analysis, compare and contrast between commercial profitability vs SCBA, approaches of SCBA, public projects, appraisal and approval of government funded plan projects and schemes and generic structure for detailed project report.
<b>CO4:</b> Critically analyse the concept of social cost benefit analysis
<b>CO5:</b> Assess public projects in Indian context

## CO-PO Mapping

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

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

## Course Objectives

Co 1 : Perceive the concept of RM, Socio-economic relevance, regulatory framework and latest developments in Insurance sector.

Co 2 : Acquire knowledge on various types of life insurance policies and the terminology relating to the concept of insurance.

Co 3 : Understand different types of non-life insurance with reference to marine and fire insurance and their progress and claim settlement thereon.



Co 4: Seek awareness on miscellaneous insurance including health, personal accident crop insurance and practical problems in implementation and claim settlement.

Co 5: Understand different aspects of management of investments of funds by LIC and GIS, Legal Restrictions on their investments. Also exhibit the global insurance scenario and future Prospects of India insurance.

**(CBCS)**

M.Com (FM) IV Semester

**PAPER – 403(a): INSURANCE MANAGEMENT**

(Generic elective)

(With effect from the academic year 2021-22)

- Unit – I Risk and Insurance :Concept of Risk – Types of risk – Risk management – Objectives – Features – Importance – Limitations – Tools of risk management – Concept of insurance – fundamental principles – Requirements of an insurable risk – Indian insurance sector – Socio-economic significance – Regulatory framework – Insurance Regulatory and Development Authority (IRDA) – Challenges and recent developments in insurance sector in India. (Theory only)
- Unit – II Types of Insurance: Life insurance – Essentials of life insurance contract – Insurance pricing – Classification of life insurance policies – Re-insurance – Double insurance – Assignments – Surrender value – Computation of premium – Settlement of Claims – Progress of life insurance business in India – Role of LIC. (Theory only)
- Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance – Settlement of claims – Progress of marine insurance – Fire insurance – Nature – Types and uses – Settlement of claims – Progress of fire insurance. (Theory only)
- Unit – IV Miscellaneous Insurance: Health insurance – objectives – uses – Types of health insurance policies – Personal accident insurance – Settlement of claims – Employee benefits – Retirement plans – Crop insurance – salient features – Uses – Operation of crop insurance scheme – Practical problems (Theory only )
- Unit – V Investment of funds: Investment of funds – Principles – Attributes – Types of investment – Factors influencing investment decisions – Legal restrictions on investments by LIC and GIC – Prospects of insurance business in India – Global scenario- Prospects of insurance.(Theory only)

**REFERENCE BOOKS:**

1. George E.Rejda, Principles of Risk management and Insurance (Ninth Ed.,) Pearson education, Inc. and Dorling Kindersley Publishing Inc. Delhi.
2. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Hyderabad.
3. Mathew, J.J., Insurance: Principles and Practice, RBSA Publishers, Jaipur.
4. Mishra, M.N., and Mishra, S.B., Insurance Principles and practice, S.Chand& Co., Ltd., New Delhi.
5. NaliniPravaTiripathy and Prabir pal, Insurance: Theory and prace, PHI Learning Pvt., Ltd., New Delhi.

6. Periasamy, P., and VeeraSelvam, Risk and Insurance Management, Vijay Nicole Imprints Ltd., Chennai.
7. Periasamy, P., Principles and practice of Insurance, Himalaya Publishing House, New Delhi.

### Course Outcomes

Upon completion of this course, students will be able to

CO1:	Acquire knowledge on RM and understand the concept of insurance, its socio-economic relevance, regulatory framework and current developments in Indian Insurance sector.
CO2:	Identify different types of life insurance policies and different terms confining to the concept of insurance contract.
CO3:	Describe the types of non-life insurance mainly marine and fire insurance and discern knowledge settlement of claim and progress of insurance.
CO4:	Be familiar with miscellanies insurance including crop insurance, practical impediments and settlement of claims.
CO5:	Explicate different aspects of investment of funds and delineate the legal restrictions on investment by LIC and GIS. Also review the global scenarios of insurance and its future prospects in India.

### CO-PO Mapping

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

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

### Course Objectives (COBs):

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

(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 customduty (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 assessab

- le value.

#### CO-PO Mapping

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

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

#### Course Objectives (COBs):

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

M.Com (FM) 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.



