

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

Re-Structured P.G. Programme (CBCS) as per NEP 2020,
National Higher Education Qualification Frame Work (NHEQF) and
Guidelines of APSCHE

(With effect from the batch of Students admitted from the academic year 2024-25)

MASTER OF COMMERCE – ACCOUNTING & FINANCE

| SEMESTER - I | | | | | | | | |
|---------------------|--------------|-----------------|---|--------------|-----------|------------|------------|-------------|
| S. No | Course | Code | Title of the Course | H/W | C | SEE | IA | Total Marks |
| 1 | *CC | M.Com (A&F) 101 | Accounting and Reporting Standards | 6 | 4 | 70 | 30 | 100 |
| 2 | | M.Com (A&F) 102 | Organisational Dynamics | 6 | 4 | 70 | 30 | 100 |
| 3 | | M.Com (A&F) 103 | Strategic Financial Management | | | | | |
| 3 | | M.Com (A&F) 104 | Security Market Operations | | | | | |
| | | M.Com (A&F) 105 | Accounting Practices in Banking | 6 | 4 | 70 | 30 | 100 |
| 4 | *SOC | M.Com (A&F) 106 | Application of Tally in Accounting – 1(A) Or Business Communication Skills -1(B) | 6 | 4 | 20 + | 30 | 100 |
| 5 | | M.Com (A&F) 107 | GST and Customs Duty – 2(A) Or Artificial Intelligence for Business operations – 2(B) | 6 | 4 | 70 | 30 | 100 |
| | | | | Total | 20 | 350 | 150 | 500 |
| 6 | Audit Course | M.Com (A&F) 108 | Fundamentals of Indian Constitution - 1 | 6 | 0 | 0 | 100 | 0 |

- # 20 marks for computer lab practical exam and 50 marks for SEE
- *CC (Core Courses) - Student can choose any Three out of Five Core Courses
- *SOC (Skill Oriented Courses) – Student can choose one from each course
- Audit Course – Zero Credits but mandatory with only a Pass

| SEMESTER - II | | | | | | | | | |
|----------------------|--------------|-----------------|---|--------------|-----------|-----------|------------|-------------|------------|
| S. No | Course | Code | Title of the Course | H/W | C | SEE | IA | Total Marks | |
| 1 | *CC | M.Com (A&F) 201 | Financial Management | 6 | 4 | 70 | 30 | 100 | |
| 2 | | M.Com (A&F) 202 | Quantitative Techniques for Business Decisions | 6 | 4 | 70 | 30 | 100 | |
| 3 | | M.Com (A&F) 203 | Costing Techniques | | | | | | |
| 3 | | M.Com (A&F) 204 | Management Information System | | | | | | |
| | | M.Com (A&F) 205 | Risk Management | 6 | 4 | 70 | 30 | 100 | |
| 4 | *SOC | M.Com (A&F) 206 | Financial Derivatives -3 (A) Or Stock Market Analysis – 3(B) | 6 | 4 | 70 | 30 | 100 | |
| 5 | | M.Com (A&F) 207 | Audit Practices – 4(A) Or Applications of Financial Technology – 4(B) | 6 | 4 | 70 | 30 | 100 | |
| 6 | *OOTC | M.Com (A&F) 208 | Open Online Transdisciplinary Course – 1 | - | 2 | - | 100 | 100 | |
| | | | | Total | 36 | 22 | 350 | 250 | 600 |
| 7 | Audit Course | M.Com (A&F) 209 | Indian Heritage and Culture - 2 | 6 | 0 | 0 | 100 | 0 | |

- *CC (Core Courses) - Student can choose any Three out of Five core courses
- *SOC (Skill Oriented Courses) – Student can choose one from each course
- *OOTC (Open Online Transdisciplinary Course) - Students can choose any relevant course of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc.,
- Audit Course – Zero Credits but mandatory with only a Pass

| SEMESTER - III | | | | | | | | |
|----------------|--|-----------------|--|-----------|-----------|------------|------------|-------------|
| S. No | Course | Code | Title of the Course | H/W | C | SEE | IA | Total Marks |
| 1 | *CC | M.Com (A&F) 301 | Working Capital Management | 6 | 4 | 70 | 30 | 100 |
| 2 | | M.Com (A&F) 302 | Accounting for Managerial Decisions | 6 | 4 | 70 | 30 | 100 |
| | | M.Com (A&F) 303 | Research Methodology in Social Sciences | | | | | |
| 3 | | M.Com (A&F) 304 | Investment Management | | | | | |
| | | M.Com (A&F) 305 | Tax Planning and Management | 6 | 4 | 70 | 30 | 100 |
| 4 | *SOC | M.Com (A&F) 306 | E-Banking Operations – 5(A) Or Marketing Analytics – 5(B) | 6 | 4 | 70 | 30 | 100 |
| 5 | | M.Com (A&F) 307 | Advanced Applications in MS-Office – 6(A) Or Applications of Statistical Package for Social Sciences (SPSS) in report writing – 6(B) | 6 | 4 | 70 | 30 | 100 |
| 6 | *OOTC | M.Com (A&F) 308 | Open Online Transdisciplinary Course - 2 | - | 2 | - | 100 | 100 |
| * | Seminar / Tutorials / Remedial Classes and Quiz as part of Internal Assessment | | | 6 | - | - | - | - |
| | Total | | | 36 | 22 | 350 | 250 | 600 |

- *CC (Core Courses) - Student can choose any Three out of Five core courses
- *SOC (Skill Oriented Courses) – Student can choose one from each course
- *OOTC (Open Online Transdisciplinary Course) - Students can choose any relevant course of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc.,

| SEMESTER - IV | | | | | | | | |
|------------------------|--|-----------------|--------------------------------------|------------|-----------|-------------|------------|-------------|
| S. No | Course | Code | Title of the Course | H/W | C | SEE | IA | Total Marks |
| 1 | OOSDC | M.Com (A&F) 401 | Open Online Skill Development Course | - | 8 | - | 200 | 200 |
| 2 | PW | M.Com (A&F) 402 | Project Work – Orientation Classes | 24 | 12 | 300 | 0 | 300 |
| * | Conducting classes for competitive exams, communication skills, UGC / CSIR and NET / SLET examinations | | | 12 | - | - | - | - |
| | Total | | | 36 | 20 | 300 | 200 | 500 |
| Total Semesters | | | | 144 | 84 | 1350 | 850 | 2200 |

- Open Online Skill Development Course (OOSDC) - Students can choose any Two relevant courses of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc., to get 8 credits (with 4 credits from each course)

M.Com (A&F) I Semester
PAPER –101: ACCOUNTING AND REPORTING STANDARDS
(Core course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To enable the students to understand the concept and importance of accounting standards and its framing process
- To give a brief overview about the International Financial Reporting Standards and to compare the IFRS with IASB.
- To enable the students to know the inventory valuation skills
- To provide the importance and skills of good valuation
- To create awareness on financial reporting system

Unit –I Accounting Standards: Introduction to Accounting – Principles(GAAP)- Concept of Accounting standards – Types – Benefits – Accounting Standards in India – Indian Accounting Standards-Accounting Standards Board (ASB)-Accounting Standards Setting Process. International Accounting Standard Board (IASB)-List of International Accounting Standards. (Theory only).

Unit – II International Financial Reporting Standard (IFRS: Meaning-History-Objectives of IFRS-IFRS setting process-Emergence and Benefits of Global Accounting Standards-Convergence of Indian Accounting Standards with IFRS-IASB vs IFRS. (Theory only).

Unit – III Inventory Valuation: (AS–2) Meaning of Inventory-Need for inventory valuation-Inventories outside the scope of AS-2-Measurement of Inventory-Cost of conversion-Net Realisable Value-Inventory Valuation Methods-First-in-First-Out and Weighted Average Cost. (Theory and Problems).

Unit –IV Valuation of Goodwill (AS–26): Concept– Factors affecting goodwill – Types of goodwill — Need for valuation – Methods of goodwill Valuation – Average method– Super profit method – Annuity method. (Theory and Problems).

Unit – V Reporting: Concept and Objectives of Financial Reporting-Statement of Financial Reporting and Features-Limitations of General Purpose of Financial Reports. Segment Reporting (AS–17)–Concept–Objectives–Purposes – Segment reporting– Advantages and disadvantages of segment reporting. (Theory only).

REFERENCE BOOKS

1. Jawahar Lal; Accounting theory and Practice, Himalya Publishing House, New Delhi.
2. B. K .Banerjee, Financial Accounting – A dynamic approach Prentice Hall India Pvt. Ltd., New Delhi
3. CA. Ravi Kanth Miriyala; Accounting standards made easy, Bharat Law House Pvt. Ltd. New Delhi
4. Nithin Balwani, Accounting and Finance for Manager, Excel Books, New Delhi.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: familiarise about the accounting standards
- CO2: gain the conceptual idea about the International Financial Reporting Standards.
- CO3: acquire knowledge and skills on methods of valuation of inventory
- CO4: acquire the skills of goodwill valuation.
- CO5: understand the concept and importance of reporting and segment reporting.

M.Com (A&F) I Semester
PAPER - 102: ORGANISATIONAL DYNAMICS
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To define and explore the nature, scope, and foundations of Organizational Behaviour (OB), including its importance and limitations.
- To analyze individual behaviour by understanding personality traits, determinants, and learning processes.
- To examine group dynamics, including the formation, development, and cohesiveness of groups, as well as various leadership theories and styles.
- To differentiate between teams and groups, understand team dynamics, and address common team-related issues.
- To study organizational dynamics, including conflict management, organizational culture, change management, and OD interventions.

Unit – I Organisational Behaviour (OB) – Definition – Nature and Scope – Objectives – Foundations – Importance – Limitations – Disciplines contributing to OB – Emerging trends. (Theory only).

Unit – II Individual Behaviour – Foundations – Personality – Determinants – Dimensions and Characteristics – Learning – Features – Steps in learning. (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. (Theory only).

Unit – IV Team Dynamics – Purpose – Nature of Teams – Types of Teams – Distinction between teams and groups – Benefits of teams – Team issues. (Theory only).

Unit – V Organisational Dynamics – Importance – Elements – Factors impacting organizational dynamics – Managing organizational conflicts – Inter personal conflicts – Transactional Analysis – Johari window – Life positions – Organizational Culture – types – Organisational Change – Resistance to change – OD interventions. (Theory only).

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: define Organizational Behaviour and understand its core components and contributing disciplines.
- CO2: demonstrate an understanding of individual behaviour theories, personality determinants, and learning processes.
- CO3: apply knowledge of group dynamics, leadership theories, and the stages of group development to practical scenarios.
- CO4: distinguish between teams and groups, assess team dynamics, and address team-related challenges effectively.
- CO5: analyze organizational dynamics, manage conflicts, and apply change management techniques to improve organizational effectiveness.

M.Com (A&F) – I Semester
PAPER –103: STRATEGIC FINANCIAL MANAGEMENT
(Core Course)
(With effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To understand the concept of strategic management and its importance in business.
- To learn the process of strategic planning and its components and strategic FM.
- To understand the concept of strategic financial management and its importance in business.
- To understand the concept of corporate valuation and its approaches.
- To learn the concept of value based management and its elements and
- To understand the concept of financial distress and restructuring.

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

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: understand core concepts and processes of strategic management and strategic planning, including their benefits and constraints.
- CO2: describe the scope and importance of strategic financial management and apply the principles of strategic financial planning.
- CO3: assess different approaches and methods of corporate valuation and value-based management.
- CO4: identify the characteristics, reasons, and impacts of financial distress and propose strategies for effective restructuring.
- CO5: understand the concepts and prerequisites of financial engineering and re-engineering, and critically evaluate their approaches and criticisms.

M.Com (A&F) I Semester
PAPER –104: SECURITY MARKET OPERATIONS
(Core Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To understand the structure and functions of the Indian securities market, including the role and regulations of the primary market and recent trends in IPOs.
- To analyze the nature, functions, and regulatory framework of the secondary market, and evaluate recent trends and SEBI guidelines affecting stock exchanges.
- To examine the concept and implications of listing securities, including the requirements, merits, demerits, and conditions for listing and delisting on BSE and NSE.
- To explore the functions and trading systems of Indian stock exchanges, focusing on BSE and NSE, including their market segments and demat settlement procedures.
- To understand the purpose, development methods, and significance of stock market indices, with a focus on major indices such as BSE SENSEX, NSE Indices, and S&P CNX Nifty.

- 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– Emerging 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–Emerging 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-Legal framework.(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. Punithahvathy Pandian, 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. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: describe the functions and structure of the Indian securities market, including the primary market's role, IPO processes, and SEBI regulations.
- CO2: explain the nature, functions, and regulatory framework of the secondary market, and assess recent trends and SEBI guidelines. Indices such as BSE SENSEX, NSE Indices, and S&P CNX Nifty.
- CO3: evaluate the concept of securities listing, including its merits, demerits, and the requirements for listing, rights issues, and delisting.
- CO4: analyze the functions and trading systems of Indian stock exchanges, including BSE and NSE, and understand their settlement processes and market types.
- CO5: understand the purpose and methods for developing stock market indices and evaluate major

M.Com (A&F) I Semester
PAPER - 105: ACCOUNTING PRACTICES IN BANKING
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To understand banking evolution, scope, functions, classifications, and accounting standards.
- To learn key aspects of the Banking Regulation Act, KYC, ALM, prudential norms, Basel norms, and the Banking Ombudsman Scheme.
- To explore banking instruments, clearance procedures, payment systems, and the impact of FinTech on accounting and future trends.
- To master bank lending principles, credit facilities, RBI compliance, credit management, credit appraisal, and NPA management.
- To develop skills in preparing accounting vouchers, managing clearing entries, handling transactions, and analyzing financial statements using modern technology.

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| Unit – I | Banking – Evolution – Scope & Functions – Classification of banks – Accounting – GAAP for banking – IFRS for banking – Role of a bank accountant - Emerging issues in bank accounting (Theory only) |
| Unit – II | Banking Regulation Act, 1949 – Need and Importance – KYC and Asset Liability Management (ALM) Guidelines – Prudential Accounting norms for banks – Basel Norms – Banking Ombudsman Scheme. (Theory only) |
| Unit – III | Banking Instruments – Cheques – Types – Clearance Procedure (IFSC, MICR) – ATMs – Debit Cards – Credit Cards – Real Time Gross Settlement (RTGS) – Hi-tech banking – FinTechs - Impact of Fintechs on Accounting Practices - Future trends in banking. (Theory only) |
| Unit – IV | Bank Lending and Credit Management – Lending Principles – Types of credit facilities – Approaches to lending – Compliance with RBI guidelines – Credit Management – Credit Appraisal – Management of NPAs – Classification of NPAs. (Theory only) |
| Unit – V | Accounting Functions and Modern Technology – Preparation of Vouchers – Clearing Entries – Accounting entries involved at various stages (withdrawal, transfer debit and credit entries) – Financial Statements of banks. (Theory only) |

REFERENCE BOOKS

1. Clifford Gomez, Banking and Finance: Theory, Law & Practice, PHI Learning Pvt. Ltd.
2. Gordon, Natarajan, Banking: Theory, Law & Practice, Himalaya Publishing House.
3. Muraleedharan.D, Modern Banking: Theory & Practice, PHI Learning Pvt. Ltd.
4. Sundram KPM, Varsheney VL, Banking Theory: Law & Practice, Sultan Chand & Sons.
5. Vasudevan SV, Theory of Banking, Sultan Chand & Co. Ltd.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: describe banking evolution, functions, classifications, and apply relevant accounting standards.
- CO2: understand and apply regulations and guidelines related to banking, including the Banking Regulation Act and Basel norms.
- CO3: gain expertise in banking instruments, procedures, payment systems, and assess FinTech's impact and future trends.
- CO4: apply principles of bank lending, credit management, and ensure compliance with RBI regulations.
- CO5: prepare and manage accounting vouchers, entries, transactions, and financial statements with modern technology.

M.Com (A&F) I Semester
PAPER–106-1(A): APPLICATION OF TALLY IN ACCOUNTING
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To master Tally's Gateway and button panel for efficient navigation.
- To set up and configure companies, accounting, and inventory in Tally.
- To implement GST features and manage GST-related transactions and reports.
- To configure TDS, record payments, and generate TDS-related reports.
- To develop payroll systems, manage employee details, and process payroll.

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

REFERENCE BOOKS

1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally BPB Publication.
2. Kiran Kumar, K. Tally, Laasya Publishers, Hyderabad
3. Neeraj Goyal, Rohit Sachdeva, Tally with GST Applications, Kalyani Publishers.
4. Vishnu Priya Singh, Tally, Computech Publications Ltd, New Delhi.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: use efficiently Tally's Gateway and button panel for tasks.
- CO2: create and manage accounting and inventory masters and transactions.
- CO3: configure and record GST transactions and generate GST reports.
- CO4: set up TDS, handle tax payments, and produce TDS reports.
- CO5: configure and manage payroll, including employee records and reports.

M.Com (A&F) I Semester
PAPER –106 - 1(B): BUSINESS COMMUNICATION SKILLS
(Skill Oriented Course)
(With effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To develop a comprehensive understanding of communication concepts, objectives, processes methods, types, barriers, and essential practices for effective communication in various contexts.
- To analyze the significance of non-verbal communication, including body language, appearance, and listening skills, and their impact on effective interpersonal and leadership communication.
- To acquire skills in conducting meetings, delivering presentations, persuasive speaking, and report writing, focusing on methods to enhance verbal communication effectiveness.
- To master the fundamentals of business letter writing, including different types, structures, and essential components necessary for clear and effective written communication.
- To understand strategies for managing media relations, navigating multi-cultural communication challenges, and applying cultural protocols in international business settings.

Unit–I **Introduction: Concept– Objectives– Process of communication – Methods of communication: Types of communication: Personal, business, internal external, upward, downward, formal, informal, and grapevine; Barriers to communication – Factors affecting communication – Essentials of effective communication. (Theory only)**

Unit–II **Non–Verbal Communication: Meaning - types of non–verbal communication– Body language, postures and gestures – Attire – Appearance – Handshake, personal space, timing, behaviour, smile; Listening skills: Process and types of listening – Barriers to listening – Requirements for effective listening – Human in communication – Leadership and communication. (Theory only)**

Unit–III **Verbal Communication: Meeting – 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 multi-cultural communication on business – Etic and emic approaches to culture – Overcoming cross-cultural communication problems – Cultural communication protocol in India and USA. (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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: define key communication concepts, identify various methods and types of communication, and analyze barriers and factors affecting effective communication in different contexts.
- CO2: interpret various forms of non-verbal communication, assess the impact of body language and appearance, and apply effective listening and communication strategies in personal and leadership scenarios.
- CO3: conduct effectively meetings, deliver persuasive presentations, choose appropriate speaking methods, and structure and write various types of reports
- CO4: draft and format various types of business letters and documents, including tenders, quotations, and office communications, ensuring clarity and effectiveness
- CO5: manage media relations, understand and navigate multi-cultural communication issues, and apply cultural protocols effectively in international business contexts

M.Com (A&F) I Semester
PAPER-107-2(A) : GST AND CUSTOMS DUTY
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To introduce students to the fundamental concepts and structure of Goods and Services Tax (GST) in India.
- To provide a thorough understanding of the registration process under GST, including the criteria for registration, cancellation, and the reverse charge mechanism. Students will also learn about filing returns, computing GST liability, and the processes for refunds and penalties.
- To explore the different types of supplies under GST and their tax treatment, along with the concepts of time, place, and value of supply. Students will also learn to compute GST for various scenarios.
- To familiarize students with the concept of Input Tax Credit, including eligibility, utilization, and conditions for taking ITC. The course will also cover the special circumstances and distribution of ITC by Input Service Distributors (ISD).
- To introduce students to the basic concepts of customs duty, including the circumstances and types of customs duties, exemptions, import/export procedures, and the calculation of assessable value and customs duty.

Unit-I Introduction to GST- Concept of GST- Structure of GST – Features of GST- Objectives of GST- VAT vs. GST- Benefits of GST- Applicability of GST- Exemptions from GST- Rates of GST (Theory only).

Unit-II Registration and Returns 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- Liability and payment of GST- Types of GST returns- Penalty/Late fee- Refund of GST (Theory only).

Unit-III Supply of Goods and Services under GST- Scope of supply- Types of supply based on location, combination, and recipient and tax treatment- Time of Supply- Place of Supply - Value of Supply - Computation of GST (Theory and Problems).

Unit-IV Input Tax Credit (ITC)- Concept of ITC- Eligibility for taking Input Tax Credit (ITC) - Utilization of ITC- Conditions for taking ITC- Input Tax Credit in special circumstances - Distribution of ITC by Input Service Distributor (ISD)- Computation of ITC (Theory and problems).

Unit-V Customs Duty- Definitions- Circumstances of levy of customs duties- Types of customs duties- Exemption from customs duties- Import procedure under customs- Export Procedure under customs- Method of valuation for customs- Calculation of assessable value - Calculation of custom duty (Theory and problems).

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon successful completion of this course, students would be able to

- CO1: articulate clearly the structure, features, and objectives of GST in India, including a comparison with the previous VAT system.
- CO2: demonstrate the ability to manage GST registration, understand the types of dealers, and effectively file various GST returns. They will also be able to calculate GST liability and understand the implications of penalties and refunds.
- CO3: apply the concepts of supply under GST to analyze and compute the GST for different types of supplies based on location, combination, and recipient.
- CO4: understand and apply the rules related to Input Tax Credit, including its eligibility, utilization, and the special circumstances under which ITC can be claimed.
- CO5: demonstrate a clear understanding of customs duties, including the ability to follow import and export procedures, assess the value for customs, and compute the applicable customs duty.

M.Com (A&F) I Semester
PAPER-107-2(B): ARTIFICIAL INTELLIGENCE FOR BUSINESS OPERATIONS
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To understand the basics and historical evolution of artificial intelligence.
- To explore role of AI in business and finance.
- To analyse AI applications in optimizing operations management.
- To investigate impact of AI on modern marketing strategies.
- To evaluate influence of AI on corporate finance and decision-making.

- Unit-I Overview of AI - Definition, History and Evolution of AI - AI in Commerce: Role and significance of AI in the business and financial sectors - AI vs. Human Intelligence - Types of AI - Narrow AI, General AI, and Super AI- future prospects and challenges of AI (Theory only)
- Unit - II Introduction to operations management - Business Process Management - Six Sigma - Supply Chain Management(SCM) vs. Operations Management (OM)- AI in Operations Management- Application of AI in operations Management– Process Automation.(Theory only)
- Unit - III Introduction to Supply chain Management – Supply chain definition – Types of Supply Chain Models – Bullwhip Effect – Causes of Variations in orders – Reducing the Bullwhip effect - AI in Supply chain Management – applications.(Theory only)
- Unit - IV Introduction to marketing – Sales vs. Marketing - AI in marketing - Application of AI in Marketing - Customer Segmentation - Personalization and Recommendation Systems - Search Engine Optimization (SEO) – AI in Social Media Marketing - Email Marketing Automation.(Theory only)
- Unit -V Introduction to Corporate Finance - AI in Finance - Application of AI in corporate finance -Automated Data Entry and Processing - Fraud Detection and Prevention - Predictive Analytics for Financial Forecasting - Algorithmic Trading and Investment Management.(Theory only)

REFERENCE BOOKS

1. Kaliraj, P., & Devi, T. (Eds.). (2021). Artificial Intelligence Theory, Models, and Applications (1st ed.). CRC Press, Taylor & Francis Group, Boca Raton, e book ISBN 9781032008097Auerbach Publications.
2. Hemachandran. K ., & Rodriguez, R. V. (2023). Artificial Intelligence for Business: An Implementation Guide Containing Practical and Industry-Specific Case Studies (1st Edition). Productivity Press.
3. Teoh, T. T., & Goh, Y. J. (2023). Artificial Intelligence in Business Management. Springer.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: explain the evolution and types of artificial intelligence technologies.
- CO2: apply AI to business and financial contexts effectively.
- CO3: utilize AI for enhancing operations management tasks.
- CO4: implement AI-driven strategies to improve marketing effectiveness and efficiency.
- CO5: use AI tools for financial forecasting and risk management.

M.Com (A&F) I Semester
PAPER-108: FUNDAMENTALS OF INDIAN CONSTITUTION - 1
(Audit Course – Indian Knowledge System - 1)
(with effect from academic year 2024 – 25)

COURSE OBJECTIVES

The course objectives are:

- To provide an in-depth understanding of the Indian Constitution.
- To analyse the structure, principles, and functioning of the Indian government.
- To explore the rights and duties of citizens.
- To examine the constitutional provisions related to commerce and trade.

- Unit-I Introduction to the Indian Constitution - Historical Background and Evolution - Constituent Assembly and drafting process - Salient Features of the Indian Constitution - Preamble, its significance, and objectives - Characteristics of the Indian Constitution: Written, Federal, Flexible - Philosophy and Ideals - Concepts of Justice, Liberty, Equality, and Fraternity - Secularism, Socialism, and Democracy in the Indian context. (Theory Only)
- Unit-II Fundamental Rights and Duties - Fundamental Rights - Classification and significance - Right to Equality, Right to Freedom, Right against Exploitation, Right to Freedom of Religion, Cultural and Educational Rights, Right to Constitutional Remedies - Directive Principles of State Policy (DPSP) - Classification, significance, and differences from Fundamental Rights - Role in governance and policymaking - Fundamental Duties - Relationship with Fundamental Rights and DPSP. (Theory Only)
- Unit-III Structure and Functions of the Government - Union Government - Composition and functions of the Executive: President, Vice President, Prime Minister, and Council of Ministers - Legislature: Parliament, its structure, powers, and functions - Judiciary: Supreme Court, its jurisdiction, powers, and role - State Government - Structure and functions of State Executive: Governor, Chief Minister, and Council of Ministers - State Legislature: Vidhan Sabha and Vidhan Parishad - State Judiciary: High Courts and Subordinate Courts - Local Government - Panchayati Raj Institutions and Municipalities. (Theory Only)
- Unit-IV Federal Structure of India - Distribution of powers: Union List, State List, and Concurrent List - Interstate relations and coordination - Centre-State Relations - Legislative, Administrative, and Financial relations - Role of Finance Commission, NITI Aayog, and other bodies - Emergency Provisions - National Emergency, State Emergency (President's Rule), Financial Emergency - Impact on federal structure and fundamental rights. (Theory Only)
- Unit-V Constitutional Provisions for Commerce and Trade - Trade and Commerce - Article 301 to 307: Freedom of trade, commerce, and intercourse - Restrictions and regulations on trade and commerce among states - Corporate and Financial Regulations - Constitutional provisions related to companies and banking - Role of the Reserve Bank of India and Securities and Exchange Board of India - Economic Planning and Development - Role of Planning Commission and NITI Aayog in economic planning - Socio-economic rights and their impact on business. (Theory Only)

REFERENCE BOOKS

1. Introduction to the Constitution of India by Durga Das Basu - A comprehensive guide to understanding the Indian Constitution with commentary on various articles and provisions.
2. Indian Polity by M. Laxmikanth - An in-depth book on Indian political system, governance, and constitutional provisions, often used for competitive exams.
3. The Constitution of India by P.M. Bakshi - An annotated text of the Indian Constitution with detailed explanations.
4. Constitutional Law of India by J.N. Pandey - A detailed analysis of the constitutional provisions and their applications.
5. Our Constitution by Subhash C. Kashyap - An easy-to-understand overview of the Indian Constitution, suitable for students and laypersons.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: comprehend the historical evolution, drafting process, and philosophical ideals that form the basis of the Indian Constitution.
- CO2: analyze the significance of the Preamble and the key features that define the Indian constitutional framework.
- CO3: evaluate the importance and implications of Fundamental Rights and Duties on individuals and society.
- CO4: interpret the Directive Principles of State Policy and their role in shaping the government policies and legislation.
- CO5: assess the roles and responsibilities of the Executive, Legislature, and Judiciary at different levels of governance.

M.Com (A&F) – II Semester
PAPER–201: FINANCIAL MANAGEMENT
(Core Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To describe meaning, functions and objectives; role of financial manager.
- To examine investment decision, capital budgeting, techniques of CB and methods of CB.
- To investigate management of working capital, needs and concepts.
- To assess financing decision, capital structure and capital structure theories.
- To design dividend decision and theories of dividend.

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| Unit-I | Finance: Concept – Functions of Finance – Objectives of Financial Management – Profit Maximization Vs Wealth Maximization – Organization of Finance Function – Role of the Modern Financial Manager. (Theory only) |
| Unit-II | Investment Decision: Capital Budgeting– Concept– Process – Techniques of Capital Budgeting – Traditional Methods –Merits and Demerits- Payback Period (PB)– Average Rate of Return – Discounted Cash Flow Techniques – Merits and Demerits -Net Present Value– Internal Rate of Return and Profitability Index .(Theory and Problems) |
| Unit-III | Financing Decision: Capital Structure –Concept–Theories of capital structure- Assumptions– Net Income approach (NI), Net Operating Income approach (NOI)– Traditional and MM Theories- Cost of Capital – Concept – Computation of Specific cost of capital – Determination of weighted Average Cost of capital. (Theory and Problems) |
| Unit-IV | Leverage Analysis: Concept-Types-Operating-Financing and Combined Leverages-Computation of Leverages-EBIT-EPS Analysis-Financial Breakeven- Computation of Indifference points. (Theory and Problems) |
| Unit-V | Dividend Decision: Types of Dividends and Dividend policy- Factors Influencing the Dividend policy – Theories of Dividend – Walter-Gordon and MM Hypothesis (Theory only) |

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: examine the objectives of financial management using present value and future value concepts.
- CO2: evaluate opportunity of investment decision applying techniques of capital budgeting .
- CO3: analyse financing decisions using theories of capital structure and weighted average cost of capital and leverage analysis.
- CO4: assess the dividend distribution of a firm through important theories of dividend
- CO5: categorise dividend decision and theories of dividend policy.

M.Com (A&F) II Semester
PAPER – 202: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(Core Course)
(with effect from the academic year 2024 – 25)

COURSE OBJECTIVES

The Course objectives are:

- To understand quantitative techniques and their business applications.
- To master probability theory and various probability distributions.
- To learn and apply sampling methods and hypothesis testing.
- To analyze variance and conduct ANOVA for decision-making.
- To solve linear programming problems using graphical and simplex methods.

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| Unit-I | Quantitative Techniques and Business Forecasting - Concept and Overview - Definition and Scope of Quantitative Techniques - Classification of Quantitative Techniques - Statistical Techniques - Programming or Operations Research Techniques - Role and Applications - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Business Management - Limitations of Quantitative Techniques – Methods of Business Forecasting. (Theory Only) |
| Unit-II | Probability and Probability Distributions - Basics of Probability – Definitions – Theorems of Probability: Addition, Multiplication and Bayes’ Theorem – Probability Distributions: Binomial Distribution: Conditions and Properties – Poisson Distribution: Importance – Normal Distribution: Properties and Importance. (Theory and Problems) |
| Unit-III | Sampling Theory: Concept – Census Method - Merits and Shortcomings - Sampling: Essentials and Methods: Probability and Non-Probability Sampling Methods - Hypothesis Testing - The Null Hypothesis - The Significance Level - Hypothesis Testing Procedure - Type I and Type II Errors - Inference from Small Sample Mean Tests - t-test - Difference Between the Means of Two Independent Samples - Difference Between the Means of Two Dependent Samples of Paired Observations - χ^2 (Chi-Square) test and their applications. (Theory and Problems) |
| Unit-IV | Analysis of Variance (F-test) - Concept - Assumptions for ANOVA - Testing Equality of Population Means - One-way Classification - Two-way Classification. (Theory and Problems) |
| Unit-V | Linear Programming - Concept and Overview; Assumptions and Advantages; Applications and Requirements - Formulation of Linear Programming Problems – Methods: Graphical; Simplex. (Theory and Problems) |

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: apply quantitative techniques to solve business problems effectively.
- CO2: interpret and use probability distributions in various scenarios.
- CO3: perform hypothesis testing and analyze sampling methods accurately.
- CO4: conduct ANOVA to compare multiple population means efficiently.
- CO5: formulate and solve linear programming problems using appropriate methods.

M.Com (A&F) II Semester
PAPER – 203: COSTING TECHNIQUES
(Core Course)
(With effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To understand fundamental costing principles and techniques of cost management.
- To analyse cost behaviour and control through various costing methods.
- To apply differential and marginal costing in decision-making processes.
- To explore budgetary control systems for financial planning and management.
- To evaluate the effectiveness of Activity-Based Costing in cost allocation.

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| Unit-I | Introduction - Cost Accounting - Nature and Scope – Objectives – Concept of Cost and Classification – Cost control and Cost reduction – Differences – Costing techniques - Cost Behavior. (Theory only). |
| Unit –II | Differential Cost Analysis – Concept – Essentials – Determination of Differential Cost – Comparison between Differential cost analysis and Marginal costing – Application of Differential Cost. (Theory and Problems). |
| Unit- III | Marginal Costing – Definition and features – Marginal Costing vs. Absorption Costing – CVP (Cost-Volume-Profit) Analysis - Contribution Margin - Break-Even Analysis (Theory and Problems). |
| Unit – IV | Budgetary Control – Budget, Budgeting and Budgetary Control - Concept - Objectives – Benefits and Limitations of Budgetary Control - Types of Budgets – Functional and Flexible budgets. (Theory and Problems). |
| Unit – V | Activity-Based Costing - Concept of ABC – Need for emergence of ABC – Characteristics of ABC – Classification of Activities - Cost drivers and Cost pools – Allocation of Overheads under ABC – Traditional vs. ABC Approach - Advantages and Limitations (Theory and Problems). |

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: grasp key costing concepts and their applications in businesses.
- CO2: differentiate between various costing techniques and their use.
- CO3: perform cost analysis using differential and marginal costing.
- CO4: develop and manage budgets for effective financial control.
- CO5: implement Activity-Based Costing for accurate cost management.

M.Com (A&F) II Semester
PAPER – 204: MANAGEMENT INFORMATION SYSTEM
(Core Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To understand the concepts and classifications of Management Information Systems (MIS), including database models, data processing, and the role of MIS in strategic business.
- To explore types and classes of systems, and learn system analysis methods, including Structured System Analysis and Design (SAD), Object-Oriented Analysis (OOA), and the Systems Development Life Cycle (SDLC).
- To examine the planning, design, and implementation of MIS, and understand the role of MIS in Business Process Reengineering (BPR) and process improvement.
- To analyze various applications of MIS in different organizational functions, including Human Resources, Finance, Production, Marketing, and Material Management.
- To understand the concepts and applications of Decision Support Systems (DSS) and Enterprise Resource Planning (ERP), including their benefits and implementation processes.

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

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: explain the concepts, classifications, and roles of Management Information Systems (MIS), including database models, data processing, and their impact on strategic business planning.
- CO2: identify different types and classes of systems, and apply system analysis and development models such as Structured System Analysis and Design (SAD) and Systems Development Life Cycle (SDLC).
- CO3: plan, design, and implement MIS, understanding its development process, and its role in Business Process Reengineering (BPR) and process improvement
- CO4: evaluate the applications of MIS across various organizational functions including Human Resources, Finance, Production, Marketing, and Material Management.
- CO5: assess the role and benefits of Decision Support Systems (DSS) and Enterprise Resource Planning (ERP), including their modules, applications, and implementation processes.

M.Com (A&F) II Semester
PAPER – 205: RISK MANAGEMENT
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To learn risk management concepts, types, and strategies, including avoidance, financing, retention, transfer, and control.
- To understand risk management goals, principles, processes, levels, and the role of risk managers, with attention to emerging trends
- To study risk management for individuals and corporations, including mitigation strategies, insurance roles, and corporate models learn key aspects of the Banking Regulation Act, KYC, ALM, prudential norms, Basel norms, and the Banking Ombudsman Scheme.
- To explore RMIS and ERM functions, tools, and trends for effective risk management.
- To learn and apply methods like Value-at-Risk (VaR), Expected Shortfall, stress testing, Monte Carlo simulations, and financial derivatives.

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| Unit – I | Concept of Risk – Types – Methods of Handling Risk – Risk Avoidance – Risk Financing – Risk Retention – Risk Transfer – Risk Control – Difference between Risk and Uncertainty. (Theory only) |
| Unit – II | Risk Management – Objectives – Essentials – Risk Management Principles – Process – Levels of Risk Management - Rationale for Risk Management – Role and responsibilities of a Risk Manager – Emerging areas of risk management. (Theory only) |
| Unit – III | Risk Management by Individuals and Corporations – Affecting factors – Process- Mitigating individual risks – Insurance – Objectives – Elements – Benefits – Corporate Risk Management – Models – Process. (Theory only) |
| Unit – IV | Risk Management Information Systems – Objectives – Uses – Functions – Emerging trends – Enterprise Risk Management (ERM) – Process – Risk Exposures – ERM Basics – Tools and Techniques of ERM. (Theory only) |
| Unit – V | Methods and Tools of Risk Management – Value-at-Risk (VaR) – Features – Expected Shortfall – Merits and Demerits – Stress Testing – Steps- Monte Carlo Simulations – Tools of Risk Management – Derivatives – Futures – Options – Swaps – Features and Uses. (Theory only) |

REFERENCE BOOKS

1. George, Rejda. E, Principles of Risk Management & Insurance, Pearson Education.
2. Gupta. PK, Insurance and Risk Management, Himalaya Publishing House.
3. Harrington. E, Risk Management and Insurance, Tata McGraw Hill Publishing Co. Ltd.
4. Karunakara Reddy. BA, Narasimhan. K, Risk Management, Himalaya Publishing House.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: define, categorize, and manage risks using strategies such as avoidance and transfer.
- CO2: apply risk management principles and processes and understand the role of risk managers.
- CO3: implement risk management and insurance strategies for individuals and corporations.
- CO4: utilize RMIS and ERM tools for managing risk exposures
- CO5: apply risk management techniques and tools, including VAR, Expected Shortfall, and financial derivatives

M.Com (A&F) II Semester
PAPER-206-3(A): FINANCIAL DERIVATIVES
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To outline financial derivatives concept, features and types; traders in financial derivatives markets.
- To identify forwards and futures contracts concepts, type, uses and functions.
- To prioritise options in financial derivatives and option pricing models.
- To compose swap market futures, types and interest rate.
- To synthesize stock index futures, options and trading of stock futures and options.

Unit-I Financial Derivatives–Concept–Features– Types – Uses– Traders in Financial Derivatives Market–Indian Financial Derivatives Market – Emerging Trends. (Theory Only)

Unit-II Forwards and Futures Contracts: Concepts– Functions – Advantages and Disadvantages – Forwards vs. Futures–Trading Mechanism- Determination of Forwards and Futures Prices. (Theory and Problems)

Unit-III Options: Concept–Types of options – Difference between Options and Futures– Option Hedging Strategies –Option Pricing Models– Binomial Option Pricing Model– One step and Two Step Models– Advantages and Disadvantages - Assumptions and Applications of Black –Scholes Option Pricing Model. (Theory and Problems)

Unit-IV Swap Market – Concept –Features of Swap –Advantages and Disadvantages of Swaps- Types of Swaps – Interest Rate Swap –Currency Swap –Equity Swaps – Economic motives for Swaps. (Theory only)

Unit –V Stock Index Features– Concept –Common Features– Portfolio Management and Stock Index Features– Speculation and Stock Index Features –Trading of Stock Index Features- NIFTY and BSE’s BSX. (Theory and Problems)

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

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

M.Com (A&F) II Semester
PAPER 206 -3(B): STOCK MARKET ANALYSIS
(Skill Oriented Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To gain a comprehensive understanding of stock market fundamentals, and risk and return dynamics while learning practical skills such as opening a Demat account.
- To develop expertise in stock selection through fundamental and technical analysis, including evaluating financial indicators, technical trends, candlestick patterns, and forecasting models.
- To learn various trading strategies including intra-day, swing, and positional trading, and understand futures and options trading and focusing on risk management, speculation.
- To analyze stock movements based on earnings, economic data, announcements, dividends, and sector rotations to better predict and respond to market changes.
- To examine the impact of mass media and large traders on stock market behaviour, including market manipulations, momentum trading, and the psychological effect of Fear of Missing Out (FOMO).

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| Unit-I | Introduction to Stock Market : Investment vehicles - Securities traded in the stock market - Market participants and their roles - Behavioural biases in investment decision making - Investment Vs. Speculation - Risk and return - Demat Account opening - Stock selection - Risk and return estimation - latest trends in today's stock markets (Theory only). |
| Unit-II | Stock Selection : Basics of Fundamental Analysis – three layers - indicators - stereotypes of thinking, analyst estimates and “pros and cons” lists; Basics of Technical analysis: trends, key technical indicators, candlesticks pattern, turning points, support and resistance lines, sales volume analysis - forecasting models (Theory only).. |
| Unit-III | Trading Methods: Intra Day Trading – Swing Trading – Positional Trading – Futures and Options: Stock options – Index options: NSE and BSE – Risk Management – Speculation and Hedging (Theory only). |
| Unit-IV | Stock Movements: Earnings based Movements – Estimation of Economic data Movements - Announcements Based Movements - Dividend Announcement based Movements- Sector Rotation Based Movements (Theory only). |
| Unit-V | Crowd behavior analysis: Roles of mass media and big traders - stock market manipulations and catching a market momentum - Fear of Missing Out (FOMO) (Theory only). |

REFERENCE BOOKS

1. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd Edn., 2008
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Pring, Martin J. “Technical Analysis Explained” 4th Edition , McGraw Hill
6. Nison, Steve; Nison, Nison, “Japanese Candlestick Charting Techniques, 2nd Edition, PHP Velez, Oliver, L, “Strategies for Profiting on Every Trade”, Marketplace Books, 2007

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: identify various investment vehicles, understand market participants' roles, distinguish between investment and speculation, assess risk and return, and apply practical skills such as opening a Demat account and selecting stocks.
- CO2: proficient in conducting both fundamental and technical analysis for stock selection, including evaluating key indicators, technical trends, candlestick patterns, and using forecasting models.
- CO3: apply different trading strategies—such as intra-day, swing, and positional trading—and understand futures and options, with a focus on risk management, speculation, and hedging.
- CO4: analyze stock price movements based on earnings, economic data, announcements, dividends, and sector rotations to predict market trends effectively.
- CO5: analyze the impact of mass media and large traders on market behaviour, recognize stock market manipulations, and understand the psychological effects of market momentum and Fear of Missing Out (FOMO).

M.Com (A&F) II Semester
PAPER –207-4(A): AUDIT PRACTICES
(Skill Oriented Course)
(With Effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To impart knowledge on Auditing
- To orient the features and needs of the audit
- To provide the skills about information systems in auditing.
- To create awareness about computerized information systems in internal audit.
- To give an account on the audit reporting

- Unit – I Introduction to Auditing: Nature, Objective, and Scope of Audit – Benefits and Limitations - Auditor – Assurance Engagements: Meaning elements and types – Engagement and Quality control standards overview - Audit Planning and Audit Programme: benefits – Planning process and elements of planning (Theory only)
- Unit – II Risk Assessment and Internal Control: Meaning of audit Risk - Risk assessment procedures Concept of materiality in planning and performing an audit- Internal Control: Meaning objectives benefits and limitations of Internal control - Components – Evaluation of Internal Control System – Types of internal control – Risks arising from the use of IT systems Data Analytics for audit – Auditor’s response to assessed risks (Theory only)
- Unit – III Audit Evidence: Meaning – Types of audit evidence – Relevance and Reliability - Procedures to obtain audit evidence – Audit sampling: Meaning, types and Process of sampling – sample selection methods (Theory only)
- Unit – IV Audit Documentation: Definition - Nature, and Purpose of Audit Documentation – Form, Content, and Extent – Audit file – Documentation of significant matters and Related significant Professional judgments – ownership of Documentation (Theory only)
- Unit – V Audit Report: Objective of auditor – Form of opinion – auditors report – Elements of audit report – Modifications to the opinion in the auditor’s report - Types of modified opinions – Reporting requirements under the Companies Act 2013 Reporting under companies auditor’s report order, 2020 [CARO, 2020] (Theory only)

REFERENCE BOOKS

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

Upon completion of this course, students will be able to

- CO1: explain the nature, objectives, and scope of auditing, including the benefits and limitations, and the role of auditors.
- CO2: evaluate audit risks, understand materiality, analyze internal control systems' effectiveness, including IT systems and data analytics.
- CO3: identify different types of audit evidence and assess their relevance and reliability.
- CO4: gain skills to prepare detailed audit documentation, understanding its nature, purpose, content, and documenting judgments.
- CO5: learn to draft audit reports, understand auditor objectives, and interpret opinions under Companies Act and CARO 2020.

M.Com (A&F) II Semester
PAPER-207- 4(B): APPLICATIONS OF FINANCIAL TECHNOLOGY
(Skill Oriented Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To explore the evolution and transformation of FinTech, focusing on its infrastructure, start-up ecosystem, and emerging market dynamics, and assess future trends in RegTech and technological impacts.
- To analyze payment systems, digital financial services and understand the legal implications and benefits of crypto currencies and new payment technologies.
- To examine the history and concept of digital finance, including crowd funding, P2P lending, and new financial models, and evaluate the impact of FinTech on alternative finance.
- To understand FinTech regulations and the evolution of RegTech, including compliance strategies, AI applications in regulation, and the role of regulatory sandboxes.
- To study the history of data regulation, data analytics in finance, GDPR compliance, and the role of AI in transforming FinTech, including challenges in data protection and governance.

- Unit-I FinTech: Meaning- Transformation – FinTech Evolution: Infrastructure, Banks Start ups and Emerging Markets - Collaboration between Financial Institutions and Start ups –FinTech Typology - Emerging Economics: Opportunities and Challenges - 8 From too-Small-To-Care to Too-Big-To-Fail - The Future of RegTech and other Technologies Impacting it (Theory only).
- Unit-II Payments, Crypto currencies and Block chain – Meaning - Individual Payments – Digital Financial Services – Mobile Money – Regulation of Mobile Money – SFMS - RTGS - NEFT –NDS Systems – Crypto currencies – Legal and Regulatory Implications of Crypto currencies– The Benefits from New Payment Stacks (Theory only).
- Unit-III Digital Finance and Alternative Finance -Concept – Brief History of Financial Innovation – Digitization of Financial Services – FinTech and Funds- Crowd funding– Regards, Charity and Equity - P2P and Marketplace Lending – New Models and New Products (Theory only).
- Unit-IV FinTech Regulation and RegTech - Meaning - FinTech Regulations- Evolution of RegTech – RegTech Ecosystem: Financial Institutions – RegTech Ecosystem - Ensuring Compliance from the Start: Suitability and Funds – RegTech Startups: Challenges –RegTech Ecosystem: Use Case of AI in Smart Regulation and Fraud Detection – Regulatory Sandboxes (Theory only).
- Unit-V Data and Tech - History of Data Regulation – Data in Financial Services – Application of Data Analytics in Finance - Methods of Data Protection: GDPR Compliance and Personal Privacy – AI and Transformation of the Future of FinTech – Digital Identity – Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD) - AI and Governance – New Challenges of AI and Machine Learning - Challenges of Data Regulation (Theory only).

REFERENCE BOOKS

1. Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018
2. Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016
3. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018
4. Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019
5. Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: describe FinTech's evolution, understand the roles of infrastructure and start ups, and analyze the future impact of RegTech and emerging technologies.
- CO2: evaluate various payment systems, understand the regulation of mobile money, and assess the legal and regulatory implications of crypto currencies and new payment technologies.
- CO3: explain the digitization of financial services, assess different models of crowd funding and P2P lending, and identify new financial products and innovations.
- CO4: analyze FinTech regulations, understand the RegTech ecosystem, and evaluate the role of AI in regulatory compliance and fraud detection.
- CO5: discuss data regulation history, apply data analytics in finance, and understand the impact of AI and GDPR compliance on FinTech and data governance.

M.Com (A&F) II Semester
PAPER – 208 OPEN ONLINE TRANSDISCIPLINARY COURSE
OOTC - 1
(with effect from the academic year 2024 – 25)

Open Online Transdisciplinary Course (OOTC)- Students can choose any relevant course of his/her choice from the online courses offered by Governmental agencies like SWAYAM, NPTEL., etc.,

M.Com (A&F) II Semester
PAPER-209: INDIAN HERITAGE AND CULTURE – 2
(Audit Course – Indian Knowledge System - 2)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To understand the scope, history, and significance of Indian civilization and heritage.
- To explore contributions in art, architecture, literature, philosophy, and performing arts from various Indian periods.
- To study the teachings and cultural impact of major Indian religions.
- To analyze British colonial effects, the Indian Renaissance, and contemporary cultural expressions.
- To assess the adaptation of Indian culture amidst globalization and modern influences.

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| Unit – I | Introduction to Indian Heritage and Culture - Definition - Scope - Historical overview of Indian civilization – Indus Valley Civilization – Vedic Period - Importance of preserving and promoting Indian cultural heritage. (Theory only) |
| Unit – II | Classical Indian Art, Architecture, and Literature - Chola, Mauryan and Gupta Art and Architecture: Sculptures, architecture, and paintings - Classical Indian Literature: Sanskrit Epics (Ramayana, Mahabharata), Puranas, and classical texts (Theory only) |
| Unit – III | Religions and Philosophy in India - Evolution and teachings of major religions in India (e.g., Hinduism, Buddhism, Jainism, and Sikhism) - Hinduism: Beliefs, practices, and sects - Buddhism: Teachings, spread, and influence - Jainism: Principles, ethics, and contributions to Indian Culture.(Theory only) |
| Unit – IV | Modern Indian Renaissance and Contemporary Culture - Impact of British Colonialism: Social reforms, education, and nationalism - Indian Renaissance: Contributions of reformers and intellectuals - Contemporary Indian Culture: Literature, cinema, music, and dance. (Theory only) |
| Unit – V | Cultural Continuity and Modern Indian Society -Examination of cultural continuity and change in Indian society - Impact of globalization, technology, and urbanization on Indian heritage and culture - Role of Indian heritage in shaping contemporary society. (Theory only) |

REFERENCE BOOKS

1. “The Cultural Heritage of India” by Kapila Vatsyayan (Oxford University Press)
2. “Indian Sculpture: Ancient, Classical, and Mediaeval” by Stella Kramrisch (Princeton University Press)
3. “The Essentials of Indian Philosophy” by M. Hiriyanna (MotilalBanarsidass Publishers)
4. “The Argumentative Indian: Writings on Indian History, Culture and Identity” by Amartya Sen (Penguin Books India)
5. “The Art and Architecture of the Indian Subcontinent” by James C. Harle (Yale University Press)

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: describe Indian heritage and historical periods, and understand the importance of cultural preservation.
- CO2: analyze classical Indian art, literature, and philosophical traditions.
- CO3: discuss the major Indian religions and their cultural influence.
- CO4: explain the impact of colonialism, the Renaissance, and modern cultural trends.
- CO5: evaluate the evolution of Indian culture in the context of globalization and technological changes.

M.Com (A&F) III Semester
PAPER –301: WORKING CAPITAL MANAGEMENT
(Core Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

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

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| 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 of Receivables- Costs of Receivables-Benefits of Receivables-Features of Receivables Management-Objectives-Credit Management-Credit Evaluation-Concept of Factoring-Benefits and costs of Factoring-Types of Factoring. (Theory only) |
| Unit-V | Inventory management: Concept-Types of Inventory-Objectives of Holding Inventory-Benefits 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. G.V. SatyaSekhar, Working Capital Management, Wiley India Pvt. Ltd., New Delhi.
3. R.P. Rustagi, Working Capital Management, Taxmann's Publications Private Limited, New Delhi.
4. M.Y. Khan and P.K. Jain: Financial Management, Tata McGraw Hill, New Delhi.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
6. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
7. Maheswari, S.N: Financial Management, Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: understand the concepts, types and sources of working capital.
- CO2: acquire knowledge on factors affect working capital and skill to estimate WC.
- CO3: aware about the motives of holding cash and its management.
- CO4: understand the concepts of receivables and its management
- CO5: acquire the knowledge about techniques of inventory management.

M.Com (A&F) III Semester
PAPER - 302: ACCOUNTING FOR MANAGERIAL DECISIONS
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To understand the principles and functions of managerial accounting, including pricing decisions and product pricing methods.
- To analyze managerial decisions involving cost analysis, sales mix, market exploration, and product line management.
- To evaluate divisional performance using various approaches and understand the implications of divisionalisation.
- To comprehend the concept and methods of transfer pricing, along with emerging issues in the field.
- To develop skills in effective management reporting, including report types, practices, and reporting systems.

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| Unit – I | Managerial Accounting – Introduction – Functions – Advantages and Limitations – Pricing decisions – Objectives of Pricing Policy – Factors influencing pricing decisions – Product pricing methods – Full cost pricing – Mark-up pricing – Break-Even pricing – Target Pricing. (Theory and Problems) |
| Unit – II | Managerial decisions – Cost analysis – Determination of sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decisions – Equipment Replacement decision – Change versus Status Quo – Shut down or continue. (Theory and Problems) |
| Unit – III | Divisionalisation – Advantages and disadvantages – Measuring divisional performance – Contribution margin approach – Return on Investment approach – Residual Income approach – Non financial measures of performance. (Theory and Problems) |
| Unit – IV | Transfer Pricing – Concept – Objectives – Requisites of a sound transfer pricing system – Methods of Transfer Pricing – Emerging Issues. (Theory and Problems) |
| Unit – V | Reporting to Management – Introduction – Methods of reporting – Types of reports – Requirements of a good report – Steps for effective reporting – Management Reporting System – Objectives – Reporting practices in India. (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.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: grasp managerial accounting functions, pricing decisions, and various pricing methods.
- CO2: apply cost analysis and decision-making techniques to evaluate sales mix, market strategies, and product line decisions.
- CO3: assess divisional performance using different performance measurement approaches.
- CO4: understand transfer pricing concepts and methods, addressing emerging issues effectively.
- CO5: develop and implement effective management reporting systems and practices.

M.Com (A&F) III Semester
PAPER – 303: RESEARCH METHODOLOGY IN SOCIAL SCIENCES
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The Course objectives are:

- To introduce students to the basic concepts and significance of research, with a particular focus on its importance and limitations within the field of social sciences.
- To provide clarity on the distinctions between research methodology and research methods, including the different types and classifications of research and the various approaches used in social science research.
- To equip students with knowledge about the importance of data in research, the sources of data, and the different methods of collecting both primary and secondary data. The course will also cover the design of schedules and questionnaires, and the selection of appropriate data collection methods.
- To familiarize students with the principles of sampling, including different sampling methods, sampling errors, and the criteria for selecting a sampling procedure. Students will also learn the characteristics of a good sample and the significance of sampling in research.
- To train students in the techniques of interpreting research findings and writing research reports, including understanding the different types of reports, steps in report writing, and ethical considerations such as plagiarism and proper citation.

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

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon successful completion of this course, students would be able to

- CO1: articulate the significance of research in social sciences, including its objectives, characteristics, and the motivations behind conducting research, while also recognizing its limitations.
- CO2: distinguish between research methodology and research methods, and categorize research into types such as pure, applied, explanatory, and descriptive research. They will also be able to identify appropriate research approaches for different studies.
- CO3: demonstrate an understanding of various data collection methods, including the design and use of schedules and questionnaires, and be able to select and justify the most suitable method for specific research contexts.
- CO4: understand and apply different sampling methods, recognize and mitigate sampling errors, and assess the quality of samples in research. Students will also be able to differentiate between census and sample surveys and make informed decisions on sampling techniques.
- CO5: effectively interpret research data and write comprehensive research reports, adhering to ethical norms and proper citation practices. They will also be able to distinguish between different types of research reports and understand the steps involved in report writing.

M.Com (A&F) III Semester
PAPER –304: INVESTMENT MANAGEMENT
(Core Course)
(with effect from the academic year 2024–25)

COURSE OBJECTIVES

The course objectives are:

- To discuss investment concept, characteristics and objectives; types of investment and process of investment.
- To classify risk, return analysis, types of risk and measurement of return.
- To investigate valuation of securities, value of equity shares and equity valuation models.
- To inspect portfolio analysis, selection of traditional and modern portfolio analysis.
- To compose portfolio evaluation, measures of portfolio performance and mutual funds

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

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: acquire skills in investment environment and trade in the stock markets.
- CO2: analyse the risk and expected return of portfolio through various valuation models to buy and sell decisions.
- CO3: calculate the value of equity shares and bonds through various valuation models to buy and sell decisions.
- CO4: analyze the selection of portfolio though Markowitz model and evaluate the performance of the portfolio using standard measures for revision of the portfolio.
- CO5: examine the portfolio evaluation, measures of portfolio performance and mutual funds.

M.Com (A&F) III Semester
PAPER-305: TAX PLANNING AND MANAGEMENT
(Core Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

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

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

REFERENCE BOOKS

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

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: familiarise about the concepts of tax law and tax planning concepts.
- CO2: understand the sources of income under different heads and gains skills to determine total income.
- CO3: gain the knowledge of tax planning with regard to location and nature of business.
- CO4: learn tax planning ability with reference to managerial decision of an Enterprise.
- CO5: familiarise about the tax planning incentives and export promotion.

M.Com (A&F) III Semester
PAPER-306-5(A): E-BANKING OPERATIONS
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The Course Objectives are:

- To provide students with a comprehensive overview of the Indian banking sector, including the distinctions between public, private, and cooperative banks, and the emerging trends shaping the industry.
- To introduce students to the wide range of banking services such as retail banking, merchant banking, and investment banking, while also highlighting the role of technology in modern banking operations.
- To educate students on the fundamentals of e-banking, including the National Payments Corporation of India (NPCI), Unified Payments Interface (UPI), and various electronic banking services, along with the associated challenges and future trends.
- To provide an understanding of different payment systems, including prepaid and postpaid card systems, and the critical requirements for an effective electronic payment system, as well as the emerging trends in this area.
- To equip students with knowledge about the types of frauds in e-banking, the security measures employed by banks, and the legal and regulatory framework aimed at preventing and detecting e-banking frauds.

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| Unit-I | Indian Banking- Definition- Functions- Public vs. private sector banks- Banks vs. NBFCs- Foreign banks- Regional Rural Banks- State Co-operative Banks- District Central Co-operative Banks- Urban Co-operative Banks- Emerging Trends in Indian Banking Sector (Theory only) |
| Unit-II | Banking Services- Retail banking - Merchant banking- Factoring services - Investment banking- Mutual fund services- Bill discounting- Role of Technology in Modern Banking Services (Theory only) |
| Unit-III | E-banking- Concept- NPCI- UPI- Debit Cards- Credit cards- RTGS vs. NEFT - Electronic Clearing System- Telephone Banking- Pros and cons of E-banking- Challenges in E-Banking- Future Directions of E-banking (Theory only) |
| Unit-IV | Payment Systems- Pre-paid (PP) cards- Open and closed Pre-Paid cards- Post-paid credit cards- Steps in credit card processing- Requirement metrics of an effective e-payment system- Emerging Trends in Payment Systems (Theory only) |
| Unit-V | E-banking Frauds- Electronic Clearing Services- Frauds in E-banking operations - The security measures taken by banks- Prevention and Detection of E-banking Frauds - Legal and Regulatory Framework for E-banking Security (Theory only) |

REFERENCE BOOKS

1. Ravindra Kumar, Deshpande, E-Banking, Pacific Books International.
2. Indian Institute of Banking, Digital Banking, Mumbai.
3. The Banker, Mumbai (Journal)
4. Ravi Gupta, E-Banking: Concepts, Trends, and Practices, Pearson Education India
5. Vivek Sharma, Cybersecurity in Banking: Protecting Your Data in the Digital Age, Wiley

COURSE OUTCOMES

Upon successful completion of this course, students would be able to:

- CO1: understand the structure and functions of different types of banks in India, including the differences between banks and NBFCs, and discuss the emerging trends in the Indian banking sector.
- CO2: describe the range of services offered by banks, including retail banking, investment banking, and mutual fund services, and understand the impact of technology on the delivery of these services.
- CO3: demonstrate a clear understanding of e-banking operations, including the use of UPI, debit and credit cards, and electronic clearing systems, while also identifying the pros, cons, and challenges associated with e-banking.
- CO4: assess different types of payment systems, including prepaid and post-paid cards, and understand the steps involved in credit card processing and the requirements for an effective e-payment system.
- CO5: recognize various types of e-banking frauds, understand the security measures implemented by banks, and be aware of the legal and regulatory frameworks designed to prevent and detect such frauds.

M.Com (A&F) III Semester
PAPER-306-5(B): MARKETING ANALYTICS
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To explain the meaning and characteristics of marketing analytics, market data source and sizing.
- To create awareness on pricing policies of multiples products.
- To impart the skills of sales forecasting with different models
- To give an overview about the customer values and market segmentation.
- To provide the knowledge about the retailing and advertisement practices.

- Unit – I Introduction to Marketing Analytics: Meaning, characteristics, advantages and disadvantages of marketing analytics, Market Data Sources (Primary and Secondary). Market Sizing: Stakeholders, Applications & Approaches (Top-down and Bottom-up), PESTLE Market Analysis, Porter Five Force Analysis.
- Unit – II Pricing Analytics: Pricing Policy and Objectives, Estimating Demand: Price Elasticity, Estimating Linear and Power Demand Curves, Optimize Pricing, Incorporating Complementary Products, Pricing using Subjective Demand Curve, Pricing Multiple Products, Price Bundling & Nonlinear Pricing: Pure Bundling & Mixed Bundling, Determine Optimal Bundling Pricing, Profit Maximizing strategies using Nonlinear Pricing Strategies, Price Skimming & Sales, Revenue Management: Markdown Pricing and Handling Uncertainty.
- Unit – III Sales Forecasting Introduction, Simple Linear Regression & Multiple Regression model to forecast sales, Forecasting in Presence of Special Events, Modeling trend and seasonality; Ratio to moving average forecasting method, Using S curves to Forecast Sales of a New Product.
- Unit – IV Customer Analytics: Customer Lifetime Value: Concept, Basic Customer Value, Measuring Customer Lifetime value, Estimating Chance that customer is still active, Using Customer Value to value a business Market Segmentation: The segmentation-targeting-positioning (STP) framework, Segmentation, the concept of market segmentation, managing the segmentation process, Deriving market segments and describing the segments using Cluster analysis.
- Unit – V Retailing & Advertising Analysis Market Basket analysis: Computing two way and three-way lift, RFM Analysis, Allocating Retail Space and Sales Resources: Identifying the sales to marketing effort relationship & its modeling, optimizing sales effort Advertising Analysis: Measuring the Effectiveness of Advertising, Pay per Click (PPC) Online Advertising.

REFERENCE BOOKS

1. Jr Joseph F. Hair, Dana E. Harrison, Essentials of Marketing Analytics, Mc Graw Hill Publishers.
2. [Moutusy Maity](#), [Pavankumar Gurazada](#) Marketing Analytics, Oxford University Press.
3. [Seema Gupta](#), [Avadhoot Jathar](#), Marketing Analytics, Wily Publishers.
4. Dr Sanjeev Kumar T, Dr. Raghavendra A.N. and Dr. Mohan N., Marketing Research & Analytics.

COURSE OUTCOMES

Upon completion of this course, students would be able to

- CO1: know the meaning and characteristics of marketing analytics, market data source and sizing.
- CO2: learn importance of pricing and the pricing policies of multiples products.
- CO3: acquire the skills of sales forecasting with different models
- CO4: gain knowledge about the customer values and market segmentation.
- CO5: familiarise with retailing and advertisement practices.

M.Com (A&F) III Semester
PAPER-307-6(A): ADVANCED APPLICATIONS IN MS-OFFICE
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The course objectives are:

- To develop advanced skills in using Microsoft Office applications for efficient document creation, analysis, and presentation.
- To enable students to apply advanced features of MS Word for professional document formatting, mail merge, and collaboration.
- To equip students with advanced spreadsheet skills using MS Excel for data analysis, modelling, and automation.
- To familiarize students with advanced presentation techniques in MS PowerPoint for creating engaging and dynamic presentations.
- To provide students with the knowledge and skills to design and manage databases effectively using MS Access and integrate them with other MS Office applications.

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| Unit-I | Advanced Word Processing Techniques - Styles, Themes, and Templates - Mail Merge and Form Letters - Advanced Formatting and Document Management - Collaboration Tools in MS Word - Integration with Excel and PowerPoint. (Theory Only) |
| Unit-II | Advanced Spreadsheet Analysis with Excel - Advanced Formulas and Functions - Data Analysis Tools (PivotTables, Pivot Charts) - Macros and Automation - Data Validation and Protection - Integration with Word and PowerPoint. (Theory Only) |
| Unit-III | Advanced Presentation Techniques using PowerPoint - Customizing Slide Masters and Themes - Advanced Animation and Multimedia Integration - Interactive Features (Hyperlinks, Action Buttons) - Collaboration and Co-authoring - Integration with Excel and Word. (Theory Only) |
| Unit-IV | Database Management with Access - Relational Database Design - Advanced Queries (Parameter, Crosstab, Action) - Form Design and Reports - Macros and VBA Programming - Integration with other MS Office applications. (Theory Only) |
| Unit-V | Collaboration and Integration across MS Office Suite - Integration Techniques among MS Office Applications - Cloud-based Collaboration (One Drive, Share Point) - Security and Permissions Management - Advanced Data Visualization Techniques - Project Management with MS Office Suite. (Theory Only) |

REFERENCE BOOKS

1. "Microsoft Office 365 & Office 2019 Advanced" by S. Scott Zimmerman, Beverly B. Zimmerman, and Ann Shaffer
2. "Excel 2019 Bible" by Michael Alexander and Richard Kusleika
3. "PowerPoint 2019 Bible" by Faithe Wempen
4. "Access 2019 Bible" by Michael Alexander and Dick Kusleika
5. "Mastering Microsoft Office Made Easy Training Tutorial" by TeachUcomp, Inc.

COURSE OUTCOMES

Upon the completion of this course, students would be able to

- CO1: utilize advanced features of MS Word to create professional documents, implement mail merge, and collaborate effectively.
- CO2: demonstrate proficiency in using advanced formulas, functions, and data analysis tools in MS Excel for complex data analysis tasks.
- CO3: create visually appealing and interactive presentations using advanced features of MS PowerPoint.
- CO4: acquire the skills to design and manage relational databases, create advanced queries, and automate tasks using MS Access.
- CO5: demonstrate the ability to integrate and collaborate across the MS Office suite, utilizing cloud-based collaboration tools and advanced data visualization techniques.

M.Com (A&F) III Semester
PAPER-307-6(B): APPLICATIONS OF STATISTICAL PACKAGE FOR
SOCIAL SCIENCES (SPSS) IN REPORT WRITING
(Skill Oriented Course)
(with effect from the academic year 2024-25)

COURSE OBJECTIVES

The Course objectives are:

- To provide students with a thorough understanding of the SPSS interface and basic functions.
- To equip students with skills to manage and manipulate datasets within SPSS.
- To enable students to perform various statistical analyses using SPSS.
- To train students in interpreting and drawing conclusions from SPSS output.
- To guide students in writing comprehensive reports based on SPSS analysis.

- Unit-I Introduction to SPSS and Data Management - features, and applications - SPSS Interface: Understanding the layout, menus, and toolbar - Data Entry and Import: Manual data entry, importing data from Excel, CSV, and other formats. - Data Management: Editing, sorting, and organizing data - Handling missing values - Data Transformation: Recoding variables, computing new variables, and using functions. (Theory Only)
- Unit-II Descriptive Statistics and Data Visualization - Descriptive Statistics: Measures of central tendency, variability, and distribution. - Frequency Analysis: Generating and interpreting frequency tables. - Cross-tabulation: Creating and analyzing contingency tables - Data Visualization: Creating bar charts, histograms, pie charts, and box plots - Exploratory Data Analysis: Identifying patterns and outliers using SPSS. (Theory Only)
- Unit-III Inferential Statistics and Hypothesis Testing - Introduction to Inferential Statistics: Concepts and importance. - Parametric Tests: t-tests, ANOVA, and correlation analysis - Non-Parametric Tests: Chi-square tests, Mann-Whitney U test, and Kruskal-Wallis test - Regression Analysis: Simple and multiple linear regression - Assumptions Testing: Checking for normality, homoscedasticity, and multicollinearity. (Theory Only)
- Unit-IV Advanced Statistical Techniques - Factor Analysis: Exploratory and confirmatory factor analysis. - Cluster Analysis: Hierarchical and K-means clustering. - Discriminant Analysis: Classifying cases into groups. - Time Series Analysis: Introduction to ARIMA models. - Multivariate Analysis: MANOVA and logistic regression. (Theory Only)
- Unit-V Report Writing and Presentation of Results - Structuring Reports: Essential components of a statistical report - Interpreting SPSS Output: Understanding tables, charts, and significance levels - Writing the Analysis: Presenting findings clearly and concisely - Visual Aids: Enhancing reports with charts and graphs - Ethical Considerations: Ensuring accuracy and integrity in reporting. (Theory Only)

REFERENCE BOOKS

1. "Discovering Statistics Using IBM SPSS Statistics" by Andy Field - Comprehensive guide covering basic to advanced SPSS techniques.
2. "SPSS Survival Manual" by Julie Pallant - Practical manual with step-by-step instructions for data analysis in SPSS.
3. "Using IBM SPSS Statistics for Research Methods and Social Science Statistics" by William E. Wagner III - Focuses on practical applications of SPSS in social sciences.
4. "IBM SPSS for Introductory Statistics: Use and Interpretation" by George A. Morgan, Nancy L. Leech, Gene W. Gloeckner, and Karen C. Barrett - Introductory text that helps students understand and apply statistical methods using SPSS.
5. "Data Analysis with SPSS: A First Course in Applied Statistics" by Jeremy J. Foster - Beginner-friendly approach to learning SPSS for data analysis.

COURSE OUTCOMES

Upon the completion of this course, students would be able to

- CO1: proficient in navigating the SPSS interface and using its various tools.
- CO2: import, export, and manage data efficiently in SPSS.
- CO3: competent in performing descriptive and inferential statistical analyses using SPSS.
- CO4: acquire skills in interpreting SPSS outputs and understanding statistical significance and relevance.
- CO5: write well-structured reports that effectively communicate statistical findings and insights.

M. Com (CBCS)

M.Com (A&F) III Semester
PAPER – 308 OPEN ONLINE TRANSDISCIPLINARY COURSE
OOTC - 2
(with effect from the academic year 2024 – 25)

Open Online Transdisciplinary Course (OOTC)- Students can choose any relevant course of his/her choice from the online courses offered by Governmental agencies like SWAYAM, NPTEL., etc.,

M. Com (CBCS)

M.Com (A&F) IV Semester
OOSDC
PAPER - 401: OPEN ONLINE SKILL DEVELOPMENT COURSES

Open Online Skill Development Course (OOSDC) - Students can choose any Two relevant courses of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc., to get 8 credits (with 4 credits from each course)

M. Com (CBCS)

M.Com (A&F) IV Semester
PAPER - 402: PROJECT WORK

Project work carries 300 Marks (Dissertation -200 marks, Seminar- 50 marks, Viva – voice – 50 marks).