

M.COM
ACCOUNTING AND FINANCE

SYLLABUS

FROM THE ACADEMIC YEAR

2023-2025

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M.COM ACCOUNTING AND FINANCE

The M. Com., Accounting and Finance Post Graduate Degree program encompasses recent advancements in the fields of finance, management, accounting, mercantile laws, foreign exchange, entrepreneurship, banking, insurance, analytics, computer applications, research, etc. to equip students with in depth knowledge and skills required to adapt to the development in the constantly changing business environment.

Compulsory internship and research project provide industrial exposure and enhances the learners' logical and analytical skills enabling them to be industry ready and contribute towards strengthening the economy.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM ACCOUNTING AND FINANCE
Programme Code	1046
Duration	PG- Two Years
Programme Outcomes (Pos)	PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context. PO2: Decision Making Skill Foster analytical and critical thinking abilities for data- based decision-making. PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities. PO4: Communication Skill

	Ability to develop communication, managerial and interpersonal skills. PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals. PO6: Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment. PO7: Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur. PO8: Contribution to Society Succeed in career endeavors and contribute significantly to society. PO9 Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective. PO10: Moral and ethical awareness/ reasoning Ability to embrace moral/ ethical values in conducting one's life.
Programme Specific Outcomes (PSOs)	PSO1–Placement To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. PSO2-Entrepreneur

	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. PSO3–Research and Development Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development. PSO4–Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO5–Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.
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Template for P.G., Programmes

Semester-I	Credit	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester-IV	Credit	Hours
1.1. Core-I	5	7	2.1. Core-IV	5	6	3.1. Core-VII	5	6	4.1. Core-XI	5	5
1.2 Core-II	5	7	2.2 Core-V	5	6	3.2 Core-VIII	5	6	4.2 Core-XII	5	5
1.3 Core-III	4	6	2.3 Core- VI	4	6	3.3 Core -IX	5	6	4.3 Core - XIII	5	6
1.4 Discipline Centric Elective-I	3	5	2.4Discipline Centric Elective-III	3	4	3.4 Core- X	4	6	4.4Project with viva voce	5	6
1.5 Generic Elective-II:	3	5	2.5 Generic Elective-IV:	3	4	3.5 Discipline Centric Elective-V	3	3	4.5 Elective-VI	3	4
			2.6 Skill Enhancement [SEC-I]	2	4	3.6 Skill Enhancement [SEC-II]	2	3	4.5 Skill Enhancement course / Professional Competency Skill	2	4
			*Value Added Course			3.7 Internship/Industrial Activity			4.6 Extension Activity		
			MOOC			*Value Added Course					
						MOOC					
	20	30		22	30		26	29		26	30
Total Credit Points- 94											

*Certificate Course

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System
For all Post- Graduate Courses including Lab Hours**

First Year–Semester–I

Part	List of Courses	Credits	No. of Hours
	Core– I	5	7
	Core– II	5	7
	Core– III	4	6
	Elective–I	3	5
	Elective–II	3	5
		20	30

Semester-II

Part	List of Courses	Credits	No. of Hours
	Core– IV	5	6
	Core– V	5	6
	Core–VI	4	6
	Elective–III	3	4
	Elective–IV	3	4
	Skill Enhancement Course [SEC]-I	2	4
	*Value Added Course	-	-
		22	30

Second Year–Semester–III

Part	List of Courses	Credits	No. of Hours
	Core– VII	5	6
	Core– VIII	5	6
	Core– IX	5	6
	Core (Industry Module) –X	4	6
	Elective–V	3	3
	Skill Enhancement Course-II	2	3
	Internship/ Industrial Activity [Credits]	2	-
	*Value Added Course	-	-
		26	29

Semester-IV

Part	List of Courses	Credits	No. of Hours
	Core–XI	5	5
	Core– XII	5	5
	Core –XIII	5	6
	Project with VIVA VOCE	5	6
	Elective–VI (Industry Entrepreneurship)	3	4
	Skill Enhancement Course–III/ Professional Competency Skill	2	4
	Extension Activity	1	-
		26	30

Total 94 Credits for PG Courses

METHODS OF EVALUATION	
Internal Evaluation	Continuous Internal Assessment Test
	Assignments /Snap Test/ Quiz
	Seminars
	Attendance and Class Participation
External Evaluation	End Semester Examination
Total	
METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires students to recall information from the course • Knowledge questions usually require students to identify information in the text
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing • The questions go beyond simple recall and require students to combined tat
Application (K3)	• Students have to solve problems by using/ applying a concept learned in the course • Students must use their knowledge to determine an exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to breakdown something • Analyzing requires students to identify reasons causes or motives and reach.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative • Developing original ideas and problem solving skills

**PROGRAMME OUTCOMES (PO) - PROGRAMME
SPECIFIC OUTCOMES (PSO) MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool–Cause and Effect Matrix)

Assign the value

1 –Low

2 – Medium

3 – High

0– No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (Accounting and Finance)

First Year

Semester I

	Course	Credit	Hours per Week
Part I	Core I -Business Finance	5	7
	Core II-Digital Marketing	5	7
	Core III-Banking and Insurance	4	6
	Elective I A-Environmental Management Accounting (or) IB-Operations Research	3	5
	Elective II A-Security Analysis and Portfolio Management (or) II B -Behavioural Finance (or) II C-Project Management	3	5
		20	30

Semester II

	Course	Credit	Hours per Week
Part I	Core IV- Strategic Cost Management	5	6
	Core V - Corporate Accounting	5	6
	Core VI- Setting up of Business Entities	4	6
	Elective III A–FOREX Management (or) III B-Derivatives Market	3	4
	Elective IV A-Corporate Restructuring Law and Practice (or) IV B - Drafting and Conveyancing	3	4
Part II	Skill Enhancement- Soft Skills and Career Actualizations	2	4
	Value Added Course– GST Returns Filling and Procedures		
	MOOCs		
		22	30

Second Year

Semester III

	Course	Credit	Hours per Week
Part I	Core VII- Taxation	5	6
	Core VIII- Research Methodology	5	6
	Core IX -Computer Applications in Business	5	5
	Core X- International Business	4	6
	Elective V A–Audit and Due Diligence (or) V B-International Financial Management	3	3
Part II	Skill Enhancement – Employability Skills	2	3
	Internship / Industrial Activity (Credits)	2	-
	Value Added Course–Small Business Management		
	MOOCs		
		26	29

Semester IV

	Course	Credit	Hours per Week
Part I	Core XI -Corporate and Economic Laws	5	5
	Core XII- Human Resource Analytics	5	5
	Core XIII – Applied Costing	5	6
	Project with Viva	5	6
	Elective VI A-Insurance and Actuarial Concepts (or) VI B–Company Law and Secretarial Practice	3	4
Part II	Skill Enhancement - E-Filing of Tax Returns	2	4
	Extension Activity	1	-
		26	30
	Total (Semester I to IV) Credits	94	

M.Com. (Accounting and Finance)**First Year Core–I****Semester I****BUSINESS FINANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BUSINESS FINANCE		7	-	-	-	5	7	25	75	100

	Learning Objectives
1	To outline the fundamental concepts in finance
2	To estimate and evaluate risk in investment proposals
3	To evaluate leasing as a source of finance and determine the sources of startup financing
4	To examine cash and inventory management techniques
5	To appraise capital budgeting techniques for MNCs

Course Units

UNIT I	(18 hrs)
Introduction to Business Finance and Time value of money	
Business Finance: Meaning, Objectives, Scope –Time Value of money: Meaning, Causes– Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical Problems.	
UNIT II	(18 hrs)
Risk Management	

Risk and Uncertainty: Meaning– Sources of Risk– Measures of Risk–Measurement of Return– General pattern of Risk and Return– Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio)–Methods of Risk Management– Hedging currency risk

UNIT III (18 hrs)

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture Capital fund)- Leasing: Meaning– Types of Lease Agreements–Advantages and Disadvantages of Leasing– Financial evaluation from the perspective of Lessor and Lessee.

UNIT IV (18 hrs)

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance– Cash Cycle–Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning–Credit policy–Controlling receivables: Debt collection period, Ageing schedule, Factoring– Evaluating investment in accounts receivable- Inventory Management: Meaning and Objectives –EOQ with price breaks–ABC Analysis.

UNIT V (18 hrs)

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance– Techniques to evaluate multi- national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return–Capital rationing- Techniques of Risk Analysis in Capital Budgeting.

Theory 40%; Problems:

60%Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the important finance concepts	K2
CO 2	Estimate risk and determine its impact on return	K5
CO 3	Examine leasing and other sources of finance for startups	K4
CO 4	Summarise cash, receivable and inventory management techniques	K2

CO 5	Evaluate techniques of long-term investment decision incorporating Risk factor	K5
Books for study: 1. Maheshwari S. N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi. 2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi. 3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi. 4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.		
Books for reference: 1. Pandey I.M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida. 2. Kulkarni P.V. & Satyaprasad B.G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. Rustagi R.P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi. 4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.		
Web references: 1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf 2. https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf 3. https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf 4. https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf		

Note: Latest edition of the books may be used

Mapping of Course Outcomes with Pos and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3
CO3	2	2	1	2	2	2	3	2	2
CO4	2	2	1	2	2	2	2	2	2
CO5	3	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Core – II****Semester I****DIGITAL MARKETING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DIGITAL MARKETING		7	-	-	-	5	7	25	75	100

Course Units

	Learning Objectives
1	To assess the evolution of digital marketing
2	To appraise the dimensions of online marketing mix
3	To infer the techniques of digital marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game-based marketing
UNIT I (18 hrs)	
Introduction to Digital Marketing	
Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing- Opportunities for digital marketing professionals.	
UNIT II (18 hrs)	
Online marketing mix	
Online marketing mix – E-product – E-promotion– E-price – E-place – Consumer segmentation–Targeting– Positioning– Consumers and online shopping issues–Website characteristics affecting online purchase decisions –Distribution and implication on online marketing mix decisions–Digitization and implication on online marketing mix decisions	

UNIT III	(18hrs)
Digital media channels	
Digital media channels–Search engine marketing– ePR– Affiliate marketing–Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Face book, Twitter, Instagram, Snapchat, Pinterest– Meta verse marketing-Advantages and Disadvantages of digital media channels–Meta verse marketing.	
UNIT IV	(18 hrs)
Online consumer behavior	
Online consumer behavior–Cultural implications of key website characteristics– Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process– Database marketing–Electronic consumer relationship Management– Goals– Process– Benefits –Role–Next generation CRM.	
UNIT V	(18 hrs)
Analytics and Gamification	
Digital Analytics– Concept– Measurement framework–Demystifying web data-Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn– Earned social media metrics-Digital brand analysis–Meaning–Benefits–Components–Brand share dimensions–Brand audience dimensions–Market influence analytics–Consumer generated media and opinion leaders – Peer review–Word of mouth–Influence analytics–Mining consumer generated media – Gamification and game-based marketing – Benefits – Consumer motivation for playing online games.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the dynamics of digital marketing	K2
CO 2	Examine online marketing mix	K4
CO 3	Compare digital media channels	K4
CO 4	Explain online consumer behavior	K2
CO 5	Analyse social media data	K4

Books for study:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications, Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

Books for reference:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing-A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Core–III****Semester I****BANKING AND INSURANCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BANKING AND INSURANCE		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the evolution of new era banking
2	To explore the digital banking techniques
3	To analyse the role of insurance sector
4	To evaluate the mechanism of customer service in insurance and the relevant regulations
5	To analyse risk and its impact in banking and insurance industry

Course Units

UNIT I	(18 hrs)
Introduction to Banking	
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift – Fintech Overview- Fintech Outlook- The Financial Disruptors-Digital Financial Revolution- New Era of Banking. Digital Banking– Electronic Payment Systems– Electronic Fund Transfer System– Electronic Credit and Debit Clearing– NEFT– RTGS –VSAT– SFMS–SWIFT.	
UNIT II	(18 hrs)
Contemporary Developments in Banking	
Distributed Ledger Technology– Blockchain: Meaning- Structure of Block Chain-Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking- Applications of AI in Banking- Importance of AI in banking–Banking re imagined with AI. Cloud banking -Meaning- Benefits in switching to Cloud Banking.	

UNIT III	(18 hrs)
Indian Insurance Market	
History of Insurance in India–Definition and Functions of Insurance– Insurance Contract–Indian Insurance Market– Reforms in Insurance Sector–Insurance Organisation– Insurance organization structure. Insurance Intermediaries: Insurance Broker Insurance Agent- Surveyors and Loss Assessors-Third Party Administrators (Health Services) –Procedures- Code of Conduct.	
UNITIV	(18 hrs)
Customer Services in Insurance	
Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service- Agent’s Communication and Customer Service –Ethical Behaviour in Insurance–Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman-Insurance Regulatory and Development Authority of India Act (IRDA)– Regulations and Guidelines.	
UNIT V	(18 hrs)
Risk Management	
Risk Management and Control in banking and insurance industries – Methods of Risk Management–Risk Management by Individuals and Corporations–Tools for Controlling Risk.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Relate the transformation in banking from traditional to new age	K2
CO 2	Apply modern techniques of digital banking	K3
CO 3	Evaluate the role of insurance sector	K5
CO 4	Examine the regulatory mechanism	K4
CO 5	Assess risk mitigation strategies	K5

Books for study:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra MN & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. TheoLynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: Fin Tech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Books for reference:

1. Sundharam KPM & Varshney P.N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P.K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fin tech book: The financial technology Hand book for investors, entrepreneurs and visionaries. John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20I%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20I%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Note: Latest edition of the books may be used

Mapping of course outcomes with Pos and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	2	1	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3
CO3	2	2	1	2	2	2	2	3	2
CO4	3	2	2	1	2	2	2	3	2
CO5	3	3	1	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Elective–I A****Semester I****ENVIRONMENTAL MANAGEMENT ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ENVIRONMENTAL MANAGEMENT ACCOUNTING		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To understand the components, structure and functioning of the environment in relation to environmental legislation
2	To gain knowledge on accounting procedures relating to Environmental Management
3	To understand environmental costing and decision making based on performance indicators
4	To understand the Physical and Financial impact and risk related to environmental management plans
5	To comprehend the concepts of corporate environmental performance reporting

Course Units

UNIT I	(12 hrs)
Environment	
Environment: Meaning of Environment, Components of Environment, Structure of Environment, Functioning of Environment and Levels of Organization.	
Environment Impact on Business: Social, Economic, Political, Cultural, Legal and Constitutional Sub-Systems of Environment and Their Impact on Business. Introduction to Environmental Legislations.	

UNIT II	(12 hrs)
Environmental Management Accounting (EMA) Introduction to Environmental and Conventional Accounting Environmental Management Accounting (EMA): Meaning– Need–Uses and Benefits –Frameworks and Tools.	
UNIT III	(12 hrs)
Physical Information and Performance Indicators Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes – Monetary Information and Performance Indicators – Environment related Costs and Earnings–Environmental Costing and Decision–Making–Categories of Environmental Cost and Revenues–EMA with Environmental Management tools.	
UNIT IV	(12 hrs)
Environmental Management Plan Environmental Management Plan–Environmental Monitoring Plan–Environmental Impact Assessment– Physical and Financial impacts of Environmental Performance–Environmental Risk Assessment –EMA Challenges with Current Accounting Practices.	
UNIT V	(12hrs)
Environmental Performance Evaluation Environmental Performance Evaluation, Compliance Monitoring and Reporting–EMA Links to National Accounting and Reporting– EMA links to Financial Accounting and Reporting– EMA links to Corporate Environmental Performance Reporting.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the components, structure and functioning of the environment in relation to environmental legislation	K2
CO 2	Apply accounting principles relating to Environmental Management	K3
CO 3	Examine environmental costing and make decisions based on performance indicators	K4
CO 4	Classify the Physical and Financial impact and risk related to environmental management plans	K2

CO 5	Develop corporate environmental performance reports	K3
Books for study: 1. Alok Kumar Pramanik, (2004) “Environmental Accounting and Reporting”, Deep and Deep Publications, New Delhi 2. Somnath Debnath, (2020) “Environmental Accounting, Sustainability and Accountability”, First edition, SAGE Publications Pvt. Ltd, New Delhi 3. Alok Kumar Pramanik, (2008) “Corporate Environmental Accounting and Reporting” 1st Edition, Kanishka Publishers, Distributors, New Delhi 4. Tegas Gandhi, (2021) “Environmental Accounting and Reporting”. Red shine Publication, 1st Edition. Lunawada		
Books for reference: 1. Maddipati Narasimha Murty and Surender Kumar, (2004) “Environmental and Economic Accounting for Industry”, Oxford University Press, USA 2. Martin Freedman and Bikki Jaggi, (2000) “Advances in Environmental Accounting and Management”, Vol: 1, Elsevier Science, Netherlands 3. Bala Krishnamoorthy, (2005) “Environmental Management- text and cases” PHI Learning, Delhi 4. Prakash Chand Kandpal, (2018) “Environmental Governance in India”, SAGE Publications Pvt. Ltd, New Delhi 5. John Glasson, (2019) “Introduction to Environmental Impact Assessment”, Routledge Publishers, London		
Web references: 1. https://www.accaglobal.com/content/dam/acca/global/pdf/SA_july2010_F5_EMA.pdf 2. https://www.ifac.org/system/files/publications/files/international-guidance-document-2.pdf 3. https://www.un.org/esa/sustdev/publications/proceduresandprinciples.pdf		

Note: Latest edition of the books maybe used

Mapping of course outcomes with Pos and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	1	1	1	2	3	2	2	3
CO2	2	3	2	2	2	3	2	2	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Elective–I B Semester I****OPERATIONS RESEARCH**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	OPERATIONS RESEARCH		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To outline the fundamentals of Operations Research
2	To make use of OR models for problem solving
3	To examine the role of sequencing and game theory
4	To design and apply network analysis
5	To apply modeling techniques

COURSE UNITS

UNIT I	(12 hrs)
Introduction and Linear Programming Problem	
Introduction to Operations Research–Uses and Limitations–Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	
UNIT II	(12 hrs)
Transportation and Assignment Problems	
Transportation problem: Introduction–Assumptions–Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method)– Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems – The Hungarian method of solution.	
UNIT III	(12 hrs)
Sequencing and Game Theory	
Sequencing problem: Introduction–Assumptions–Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two-person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
UNIT IV	(12 hrs)
Replacement and Network Analysis	
Replacement: Introduction– Individual replacement problems–Group replacement problems. Network Analysis: PERT and CPM.	

UNIT V**(12hrs)****Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply Linear Programming	K3
CO 2	Identify models for problem solving	K3
CO 3	Apply sequencing and game theory	K3
CO 4	Apply network analysis to enhance effectiveness	K3
CO 5	Examine the models for decision making	K4

Books for study:

1. Gupta P.K and Hira D. S., (2022) “Operations Research”, 7th Edition, S. Chand, Noida
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)

Books for reference:

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web references:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4) <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books maybe used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	2	2	3	3
CO2	3	3	1	3	3	3	3	3	3
CO3	3	3	1	3	3	2	3	3	2
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	2

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Elective–II A****Semester I****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		5	-	-	-	3	5	25	75	100

	Learning Objectives
1.	To become familiar with various Investment avenues and Portfolio Construction
2.	To understand the Equity Shares, Preference Shares and Bonds valuation models
3.	To learn about long- term and short-term investment analysis tools.
4.	To analyse with Portfolio theories.
5.	To gain knowledge in Portfolio performance methods.

Course Units

UNIT I	(12 hrs)
Investment and Portfolio Management	
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive Portfolio management -Strategic vs. Tactical asset allocation-Factors Affecting Investment Decisions in Portfolio Management.	

UNIT II	(12 hrs)
Valuation of Securities	
Bond: Introduction– Reasons for issuing Bonds– Features of Bond–Types of Bonds– Determinants of bond safety– Bond Prices, Yields and Interest Rates–Measuring Price Volatility of Bonds– Macaulay Duration and Modified Duration- Preference Shares:	
Introduction–Features of Preference Shares–Preference Shares Yield–Holding Period Return–Yield to Call–Concept of Present Value–Equity Share Valuation Models.	
UNIT III	(12 hrs)
Fundamental Analysis and Technical Analysis	
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technicalanalysis–Differencesbetweenfundamentalanalysisandtechnicalanalysis– DowTheoryTypesofCharts –Chart Patterns–Trend Analysis–Support Line and Resistance Line Volume Analysis – Indicators and Oscillators – Simple Moving Average – ExponentialMovingAverage–RelativeStrengthIndex–BollingerBand–ElliottWaveTheory.	
UNIT IV	(12 hrs)
Efficient Market Hypothesis	
Efficient Market Hypothesis–Markowitz Model, Arbitrage Pricing Theory–Sharpe’s Single index portfolio selection method– Capital Asset Pricing Model (CAPM).	
UNIT V	(12 hrs)
Portfolio Performance Evaluation	
Portfolio Performance Evaluation– Meaning- Need for Evaluation- Methods of Calculating Portfolio return- Sharpe’s Ratio- Treynor’s Ratio- Jensen’s Differential Returns- Portfolio Revision – Need for Portfolio Revision- Formula Plans.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Examine investment options and structure a portfolio	K4
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	K5
CO 3	Examine stock performance through fundamental and Technical analysis	K4
CO 4	Examine the various Portfolio Theories.	K4
CO 5	Evaluate the portfolio performance.	K5

Books for study:

1. Prasanna Chandra (2021), "Investment Analysis and Portfolio Management", 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), "Investment Management", 19th Edition, S.Chand & Co.Ltd., New Delhi

Books for reference:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini K. Pradhan (2018), "Security Analysis Portfolio Management", 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Avadhani V.A. (2016), "Securities Analysis and Portfolio Management", 12th Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), "Security Analysis and Portfolio Management", 2nd Edition, Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand & Co. Ltd, New Delhi

Web references:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

Mapping of course outcomes with Pos and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	2	3	2	2	3
CO2	3	3	1	3	2	3	2	3	2
CO3	3	3	2	3	2	3	2	3	2
CO4	2	3	1	3	2	2	2	3	2
CO5	3	3	1	3	2	2	2	3	2

High– 3

Medium– 2

Low–1

M.Com. (Integrated)
Fourth Year **Elective–II B** **(Semester VII)**
BEHAVIOURAL FINANCE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	BEHAVIOURAL FINANCE		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To outline the concept of behavioural finance
2	To know the theories based on utility
3	To examine the role of behavioural factors and financial markets
4	To analyses behavioural corporate finance
5	To apply emotions and decision making

Course Units

UNIT I	(15 hrs)
Introduction to Behavioral finance: Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception Peculiarities (biases) of quantitative and numerical information perception-Representativeness–Anchoring-Exponential discounting – Hyperbolic discounting.	

UNIT II	(15 hrs)
Utility / Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty – Expected utility as a basis for decision – making –Theories based on Expected Utility Concept – Investor rationality and market efficiency.	
UNIT III	(15 hrs)
Behavioral Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets –Information available for Market Participants and Market Efficiency-Market Predictability – The Concept of limits of bitrate Model - Asset management and behavioral factors – Active Portfolio Management: return statistics and sources of systematic under performance. – Fundamental information and technical analysis – the case for psychological influence.	
UNIT IV	(15 hrs)
Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes- Connection to human psycho physiology and emotional regulation Active portfolio management – the source of the systematic under performance.	
UNIT V	(15 hrs)
Emotions and Decision – Making: Experimental measurement of risk-related -Measuring Risk - Emotional mechanisms in modulating risk-taking attitude – Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Discriminate between a behavioral finance perspective and a traditional finance perspective.	K1
CO2	Measure the influence of behavioral biases on individual investment decision making.	K4
CO3	Critically analyze the financial factors and asset management	K3
CO4	Identify behavioral factors in corporate decision making	K2
CO5	Develop a frame work for investing in the financial markets that minimizes “irrational” behavior and maximizes risk adjusted returns.	K4

Books for reference:

- Behavioral Finance: Psychology, Decision- Making, and Markets", by Ackert and Deaves.
- Understanding Behavioral Finance by Ackert → The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
- What Investors Really Want- Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
- Hand book of Behavioral Finance – Brian R. Bruce
- Behavioral finance – Wiley Finance-Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10 - 15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient? Chapter efficient Markets, Oxford University Press.
- Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision- Making and Markets, South - Western Cengage Learning, Mason, Ohio.
- Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
- Mitchell, O.S., and S.P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
- Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
- Plous, S. (1993). The psychology of judgment and decision – making NY: McGraw Hill.

Note: Latest edition of the books may be used

Mapping of course out comes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	2	3	2	3

High-3

Medium-2

Low-1

M.Com. (Accounting and Finance)

First Year

Elective– IIC Semester I

PROJECT MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	PROJECT MANAGEMENT		5	-	-	-	3	5	25	75	100

	Learning Objectives
1	To understand the dimensions of a project
2	To evaluate the factors influencing project management
3	To perform cost-benefit analysis
4	To design and apply network analysis
5	To evaluate and monitor project implementation

Course Units

UNIT I Introduction to Project Management Project- Meaning and Definition- Classification of Projects- Stages in a Project Life Cycle- Project Identification and feasibility studies- Introduction to Project Management- Importance.	(12 hrs)
UNIT II Project Analysis Market and Demand Analysis- Situational Analysis and Specification of Objectives- Collection of Secondary Information- Conduct of Market Survey- Characteristics of the Market- Demand Forecasting- Market Planning, Technical Analysis-Manufacturing Process -Technical Arrangements- Materials and Inputs-Product Mix-Plant Capacity- Location and Site- Machineries and Equipment- Structures of Civil Works- Environmental Aspects.	(12hrs)

UNIT III**(12 hrs)****Financial Analysis**

Financial Analysis- Estimation of Cost of Project - Sources of Finance - Estimates of Sales and Production- Cost of Production-Working Capital Requirements-Financial Profitability Projections- Break- Even Point- Projected Cash Flow Statements and Projected Balance Sheet.

UNIT IV**(12 hrs)****Planning and Scheduling**

Project Planning and Scheduling- Introduction- Definition- Purpose-Stages of Project Planning and Scheduling- Concepts and Tools Planning and Scheduling-Environmental Scanning- Forecasting- Qualitative and Quantitative Techniques – Bench Marking- Budgeting- Scheduling Tools- Gantt Chart- Pareto Chart- Cause and Effect Chart-Control Chart-Matrix Diagram-Work-Breakdown Structure-Timeline-Flow chart- PERT and CPM Network-Process Decision Program Chart-Tree Diagram.

UNIT V**(12hrs)****Project Evaluation and Follow Up**

Project Implementation and follow-up-Introduction-Project Monitoring and Evaluation- Purpose- Benefits- Steps- Project Audit- Follow up of Project.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the project dynamics	K2
CO 2	Appraise the factors influencing projects	K5
CO 3	Assess financial aspects and make projections	K5
CO 4	Utilize techniques for planning and scheduling	K3
CO 5	Evaluate various projects	K5

Books for study:

1. Vishwanath Murthy, (2022), “Project Management the Complete Process”, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Lalitha Balakrishnan and Gowri Ramachandran, (2022), “Project Management”, 2nd Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rao P.C.K. (2010), “Project Management & Control”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. Vasant Desai, (2021), “Project Management”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. K.Nagarajan, (2017), “Project Management”, 8th Edition, New Age International (P)Ltd., Chennai.
3. Prasanna Chandra, (2017), “Projects: Planning, Analysis, Selection, Financing, Implementation, and Review”, 8th Edition, McGraw Hill Education, New Delhi.

Web references:

1. <https://www.manage.gov.in/studymaterial/PM.pdf>
2. https://www.dias.ie/jetsetschool/presentations/PM_lecture.pdf
3. https://openjicareport.jica.go.jp/pdf/11681731_03.pdf

Note: Latest edition of the books maybe used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	2	1	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Core- IV****Semester II****STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC COST MANAGEMENT		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To analyse the aspects of strategic and quality control management
2	To analyse and select cost control techniques
3	To apply activity-based costing for decision making
4	To utilize transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

Course Units

UNIT I	(18 hrs)
Introduction to Strategic Cost Management	
Introduction to Strategic Cost Management (SCM)–Need for SCM–Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality–Indian Cost Accounting Standard 21on Quality Control-Introduction to Lean System–Benefits of Lean System –Just in Time (JIT)–Kaizen Costing.	
UNIT II	(18 hrs)
Cost Control and Reduction	
Cost Management Techniques: Cost Control: Meaning and Prerequisites- Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles–Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits–Learning Curve: Meaning, Learning curve ratio and applications.	

UNIT III	(18 hrs)
Activity Based Cost Management	
Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting–Practical problems.	
UNIT IV	(18 hrs)
Transfer Pricing	
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on Transfer price, negotiated pricing and Pricing based on opportunity costs–Practical Problems.	
UNIT V	(18hrs)
Cost Management in Agriculture and IT sector	
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective–Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
1	Explain strategic cost management and QC	K2
2	Choose the appropriate technique for cost control	K3
3	Make use of activity-based costing in practice	K3
4	Choose transfer pricing methods to solve problems	K3
5	Construct cost structure for Agriculture and IT sector	K3

Books for study:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V.K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.

Books for reference:

1. John KS hankand Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M.N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Web references:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Core- V****Semester II****CORPORATE ACCOUNTING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE ACCOUNTING		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Units

UNIT 1	(18 hrs)
Issue of Shares and Final Accounts of Companies	
Issue of Shares: ESOPs- ESPS- Sweat Equity Shares- Book Building- Buy- back of Shares -Conversion of debentures into shares- Final accounts of Companies as per Schedule III of the Companies Act, 2013– Managerial remuneration.	
UNIT II	(18 hrs)
Insurance Company Accounts	
Insurance Company Accounts: Types of Insurance-Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	

Unit III	(18 hrs)
Consolidated financial statements	
Consolidated financial statements as per AS21: Consolidated Profit and Loss Account– Minority interest– Cost of control– Capital reserve–Inter- company holdings–Preparation Of consolidated Balance Sheet.	
UNIT IV	(18 hrs)
Contemporary Accounting Methods	
Accounting for price level changes–Social responsibility accounting–Human resource accounting – Forensic Accounting.	
UNIT V	(18hrs)
Financial reporting	
Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation And disclosure in the financial statements.	

Theory: 20%; Problems: 80%

Course Outcomes

Students will be able to

CO No.	CO Statement	knowledge level
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K3
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21.	K5
CO4	Analyse contemporary accounting methods	K4
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K4

Books for study:

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy- Volume I& II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy- Corporate Accounting– Volume-II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Books for reference:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting –II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla MC, Grewal TS and Gupta SC, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.

Web references:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

First Year

Core- VI

Semester II

SETTING UP OF BUSINESS ENTITIES

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SETTING UP OF BUSINESS ENTITIES		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the startup landscape and its financing
2	To analyse the formation and registration of Section 8 company
3	To outline the concept of LLP and business collaboration
4	To understand the procedure for obtaining registration and license
5	To create awareness about the legal compliances governing business entities

Course Units

UNIT I Startups in India Types of business organisations–Factors governing election of an organisation- Startups –Evolution–Definition of a Startup–Startup landscape in India–Startup India policy–Funding support and incentives– Indian states with Startup policies–Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups–Equity financing–Debt financing–Venture capital financing–IPO –Crowd funding–Incubators–Mudra banks –Successful Startups in India.	(18 hrs)
UNIT II Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust–Persons who can create a trust–Differences between a public And private trust–Exemptions available to trusts–Formation of a trust–Trust deed–	(18 hrs)

Society–Advantages–Disadvantages–Formation of a society–Tax exemption to NGOs.

UNIT III

(18 hrs)

Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition– Types–Joint venture: Advantages and disadvantages–Types–Joint venture agreement–Successful joint ventures in India– Special Purpose Vehicle–Meaning–Benefits–Formation.

UNIT IV

(18 hrs)

Registration and Licenses

Registration and Licenses: Introduction–Business entity registration–Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN– GST: Procedure for registration–Registration under Shops and Establishment Act–MSME registration– Clearance from Pollution Control Board– FSSAI registration and license–Trademark, Patent and Design registration.

UNIT V

(18 hrs)

Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986:Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution)Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution -Powers and Functions of Boards - Prevention and Control of Water Pollution – Penalties and Procedure- The Air (Prevention and Control of Pollution)Act,1981:Central and State Boards for The Prevention and Control of Air Pollution -Powers And Functions- Prevention and Control of Air Pollution- Penalties and Procedure.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	K2

CO 2	Recall the legal requirements for Section 8 Company	K1
CO 3	Examine the provisions for LLP and joint venture	K4
CO 4	Analyse the registration and licensing procedure	K4
CO 5	Examine the compliance of regulatory framework regarding environment	K4

Books for study:

1. KailashThakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. ZadN. Sand Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

Books for reference:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/ LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/ Lexis Nexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long- Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

Web references:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html3
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	2	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3

CO5	3	3	3	3	3	3	3	3	3
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High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

First Year

Elective- III A

Semester II

FOREX MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	FOREX MANAGEMENT		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand international business models and financing functions
2	To analyse the effect of exchange rate systems and policies on multi-currency trade
3	To evaluate the various derivative instruments available in the foreign exchange market
4	To understand the role of various credit instruments and documents in international finance
5	To evaluate the role of governing institutions and their schemes to promote foreign trade policy

Course Units

UNIT I	(12 hrs)
Introduction to International Financial Management International Financial Management (IFM): An Overview – Scope –International Business and its Models–Nature of International Financing Functions- Factors Leading to International Financial Functions- IFM and Domestic Financial Management– World Bank: Objectives and Functions.	
UNITII	(12hrs)
Exchange Rate Mechanism	

Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory – Flow Model-Asset market models- Factors determining Exchange Rate-Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates – Hedging against Exchange rate fluctuations- Exchange Rate Mechanism: Exchange Rate Systems and Policies-Central Bank Intervention-Monetary and Portfolio Balance.

UNIT III (12 hrs)

Foreign Exchange Market and Derivative Instruments Foreign Exchange Market: Spot and Forward Currency Exchange – Derivative instruments traded in the foreign exchange market-Currency Forwards and Futures-Currency Options–Options versus Forwards or Futures-Pricing of Currency Options-Currency Swaps-Mechanics and Pricing of Interest Rate and Currency Swaps–Swap Valuation.

UNIT IV (12 hrs)

Foreign Trade Contracts and Documents

Foreign Trade Contracts and Documents: Export Procedures- Elements of an Export Contract- Letter of Credit–Types–Operations of Letter of Credit–Documents used in Foreign Trade–Incoterms-Export Promotion and Schemes: Institution for Export Promotion-Advisory Boards-Export Promotion Organisation– Service institutes- Schemes for Export Promotion under Current EXIM Policy.

UNIT V (12 hrs)

FOREX Management in India

Fixed and fluctuating rates- rupee convertibility- NOSTRO- VOSTRO- LORO Accounts- Exchange control measures- Relevance- Foreign Exchange reserves of India- composition and Management-monetary and Fiscal policy and its impact on foreign exchange reserves In India- Non-Resident Deposits and Investments.

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Examine the contribution of international institutions in maintaining equitable financial trade and functions	K4
CO 2	Analyse the factors determining the exchange rate mechanisms and policies	K4
CO 3	Apply the theories to evaluate the derivative instruments traded in	K3

	The foreign exchange market	
CO 4	Explain the procedures relating to foreign trade	K2
CO5	Summarise exchange control measures	K2

Books for study:

1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand and Sons, New Delhi.
2. Paresh Shah (2015), "Forex Management", Dream tech Press India Pvt. Ltd, New Delhi.
3. Deepak Tandon (2006), "Forex Management and Business Strategy", 1st Edition, Skylark Publications, New Delhi.
4. SunilKumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi.

Books for reference:

1. Rajwade A.V. and Desai H. G. (2014), "Foreign Exchange, International Finance and Risk Management", 5th Edition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai.
2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi.
3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai.

Web references:

1. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf
2. <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
3. https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_document/IB.pdf

Note: Latest edition of the book maybe used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	3	2	2	2	3	2
CO3	3	3	2	3	3	3	3	3	3
CO4	2	2	2	3	3	2	3	2	2
CO5	2	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**First Year****Elective – III B****Semester II****DERIVATIVES MARKET**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DERIVATIVES MARKET		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand how futures and options markets work
2	To evaluate the basic derivatives and their applications in the financial risk management and investment.
3	To understand the theoretical underpinnings and the practical applications in real World of derivative securities.
4	To define the various types of pay off or buyer and identifying commodity markets
5	To analyse the commodities market and its role in trading

Course Units

UNIT I	(12 hrs)
Introduction Introduction to Derivatives– Definition of derivatives products–Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features.	
UNIT II	(12 hrs)
Futures contracts Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures.	
UNIT III	(12 hrs)

Interest rate and Option

Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem.

UNIT IV**(12 hrs)****Payoff for Buyer**

Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures- Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options- Pay off profit for writer of call options. Hedging and speculation in options. Ito's Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks.

UNIT V**(12 hrs)****Commodity Markets**

Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trade's–Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts and market mechanics of different types of financial derivatives	K1
CO 2	Explain about future contracts	K2
CO 3	Determine interest rate risk	K5
CO 4	Explain various pay off for buyer of futures and other options like hedging and speculation.	K2
CO5	Identify the evolution of commodity markets and exchanges in India.	K3

Books for study:

1.Somanthan, "Derivatives", Chennai, McGraw Hill Publishing Company Limited, 2017.

2. BoylePatrick& McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps” Paperback,2018. 3. Rustagi R.P.(2022), Derivatives and Risk Management, Taxmann Publications, New Delhi
Books for reference: 1. GuptaS.L, (2017)"Financial Derivatives: Theory, Concepts and Problems",2 nd Edition, PHIL earning Pvt Ltd. 2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts andCases”,4 th Edition, Mcgraw- Hill, Noida 3. Derivatives & Risk Management, Rajiv Srivastava, (2013)4 th Edition, Oxford Publication House 4. Kolb W Robert& Overdhal A James, (2009), “Financial Derivatives: Pricing and Risk Management”, John Wiley & Sons, New Jersey
Web references: 1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview 2. https://www.classcentral.com/course/swayam-financial-derivatives-risk-management-14056

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	Pos						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	3	3	1	2	3	3	2
CO2	2	2	3	2	3	3	3	1	1
CO3	2	1	1	3	2	2	2	3	3
CO4	1	3	1	3	2	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

First Year

Elective IV A

Semester II

CORPORATE RESTRUCTURING LAW AND PRACTICE

	Title of the Course	C	L	T	P	O	C	I	Marks		
Course Code									CIA	External	Total
	CORPORATE RESTRUCTURING LAW AND PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To acquire knowledge about various strategies of Corporate Restructuring.
2	To understand the procedural aspects relating to meetings and petitions
3	To analyse the legal and procedural aspects of Mergers, Amalgamations and Takeovers.
4	To understand the concept, need, modes and procedural aspects of Demerger and Reverse Merger.
5	To understand the Global and National Scenario of Corporate Restructuring

Course Units

UNIT I	(12 hrs)
Corporate Restructuring and Strategic Planning	
Corporate Restructuring –Meaning, Need, Scope and Modes - Global and National Scenario – Strategic Planning-Competitive advantage and core competence-Strategic Formulation-Routes for executive strategy: Start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.	
UNIT II	(12 hrs)
Legal and Procedural aspects related to meetings and petitions	
Meetings and Petitions: Concept, Need and Reasons–Legal Aspects–Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations.	

UNIT III	(12 hrs)
Takeovers Takeovers: Meaning–Types of Takeovers–Legal Aspects–Securities and Exchange Board of India Takeover Regulations–Procedural Aspects–Economic Aspects–Financial Aspects–Payment of Consideration –Bailout Takeovers–Takeover of Sick-Units.	
UNIT IV	(12 hrs)
Demergers Difference between Demergers and Reconstructions–Modes of Demerger–By Agreement, Under scheme of arrangement, by Voluntary Winding Up– Reverse Mergers.	
UNIT V	(12hrs)
Buyback of shares Buyback of shares–Concept and necessity–Securities and Exchange Board of India Guidelines–Procedure and Practice of buyback of shares.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Identify the different strategies of Corporate Restructuring	K3
CO 2	Summarise legal and procedural aspects relating to meetings	K2
CO 3	Explain the legal and procedural aspects of Mergers, Amalgamations and Takeovers	K2
CO 4	Distinguish between different modes of Demerger and Reverse Merger	K4
CO 5	Identify the procedural and practical aspects of Buyback of shares by Companies	K3

Books for study:

1. Sampath K. R.(2018), “Law and Procedure for Mergers/ Amalgamations, Takeovers, Joint Ventures, LLPs & Corporate Restructure”, 11th Edition, Snow White Publications Pvt. Ltd, Mumbai
2. Ramanujam S.(2019), “Mergers et al”, 4th Edition, Lexis Nexis Butter worth India
3. Prasad G. Godbole (2013), “Mergers, Acquisitions and Corporate Restructuring”, 2nd Edition, Vikas Publishing

Books for reference:

1. Ray, Kamal Ghosh, (2010), "Mergers and Acquisitions: Strategy, Valuation and Integration", PHI Learning Pvt. Ltd., New Delhi
2. ICSI Study Material–Corporate Restructuring, Valuation and Insolvency
3. Kwang S. Chung, Susan E. Hoag, J. Fred Weston (2015), "Mergers, Restructuring and Corporate Control", Pearson Education India Pvt. Ltd, Noida.

Web references:

1. https://www.icsi.edu/media/webmodules/11112021Module_2_Paper_5_CRILW_PI_Book.pdf
2. <https://www.mca.gov.in/MinistryV2/restructuring+and+liquidation.html>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

First Year

Elective- IV B

Semester II

DRAFTING AND CONVEYANCING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	DRAFTING AND CONVEYANCING		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To acquire knowledge on drafting and conveyancing and the general principles to be Adopted for drafting all sorts of deeds.
2	To familiarize with the secretarial procedure in drafting the various resolutions and Recording of minutes of meetings.
3	To understand the procedure to be followed for Memorandum of Association and Articles of Association.
4	To understand the provisions to be complied with for drafting of notice, agenda, Resolutions and minutes of the meetings.
5	To prepare documents based on secretarial practice

Course Units

UNIT I	(12 hrs)
Drafting and Conveyancing	
Drafting and Conveyancing: Meaning - Distinction between Drafting and Conveyancing - General principles of drafting all sorts of deeds and conveyancing and other writings - Guidelines for use of particular words and phrases for drafting and conveyancing – Basic components of deeds–Document-Various kinds of deeds-Components of deeds-Engrossment and stamping of a deed.	
UNIT II	(12 hrs)

Secretarial practices in drafting

Secretarial practices in drafting- Principles relating to drafting of various resolutions– Preparation of agenda for committee, board, shareholders meetings-Drafting and recording of minutes.

UNIT III**(12 hrs)****Drafting and conveyancing relating to various deeds**

Drafting and conveyancing relating to various deeds - Drafting of agreements – Important points in regard to drafting of contracts- Collaboration Agreements-Drafting of a bill, Gift- deeds of Power of Attorney- Revocable and Irrevocable Power of Attorney- Power of Attorney by a company, Stamp duty, Construction and registration of Power of Attorney.

UNIT IV**(12 hrs)****Drafting of agreements**

Drafting of agreements-Drafting of various commercial agreements, guarantees, counter guarantees, bank guarantees, outsourcing agreements, service agreements-Electronic Contracts.

UNIT V**(12hrs)****Drafting of agreements under the Companies Act**

Drafting of agreements under the Companies Act-Drafting of Memorandum of Association and Articles of Association- Under writing and brokerage agreements- Shareholders Agreements- Contract of appointment of Managing Director, Manager and Company Secretary.

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the procedure regarding drafting and conveyancing	K2
CO 2	Demonstrate the secretarial practices in drafting	K2
CO 3	Illustrate various deeds	K2
CO 4	Demonstrate skills in drafting agreements	K2
CO 5	Explain agreements pertaining to company law	K2

Books for study:

1. Chaturvedi R. N (2018), “Pleadings, Drafting & Conveyancing”, Central Law Publications, Allahabad
2. Murali Manohar (2004), “Art of Conveyancing and Pleading”, 2nd Edition, Eastern Book Company, Bangalore
3. Myneni S. R. (2022), “Drafting, Pleading and Conveyancing”, Asia Law House, Hyderabad.

Books for reference:

1. Agarwal P. K. (2014), “Drafting, Pleading and Conveyancing”, Samudhvab Publisher, Kolkatta
2. Sarkar (2022), “Guide to Drafting, Pleading & Conveyancing (Forms & Precedents)”, Premier Publishing Company, Allahabad
3. ICSI Study Material-Drafting, Pleadings and Appearances

Web references:

1. https://www.icsi.edu/media/webmodules/Drafting_Pleadings_Appearances_22112022.pdf
2. <https://yusuflaw.com/wp-content/uploads/2020/07/Law-on-Drafting-Pleading-Conveyancing-YAL.pdf>
3. [http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20\(1\).pdf](http://lawfaculty.du.ac.in/files/course_material/V_Term/502%20-%20Drafting,%20Pleadings,%20and%20Conveyancing%20(1).pdf)

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

First Year

Skill Enhancement Course-I

Semester II

SOFT SKILLS AND CAREER ACTUALIZATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	SOFT SKILLS AND CAREER ACTUALIZATION		2	-	-	-	2	2	25	75	100

UNIT-I	COMMUNICATIONS SKILLS.	12-Hours
Communication– Importance–Types of communication- Process of Communication – Barriers and Breakdown of communication – Effective Communication- General Communication skills for Presentation–Professional Communication Skills for Presentation– Social Communication Skills for Presentation.		
UNIT-II	RESUME PREPARATION AND GROUP DISCUSSION	12-Hours
Resume–writing resume–Resume Design–Parts of a Resume –Resume Styles – Opening –Contents – Closing – Final writing Tips - Group Discussion – Selection of GD Subject – GD Strategies – Getting the GD started – Creating friendly cooperative atmosphere–GD Presentation-Topic analysis–Discussing Problems– Group interaction Strategies.		
UNIT-III	INTERVIEW TECHNIQUES	12-Hours
Interview–Characteristics–purpose–Types Pre interview presentation Techniques–Planning for interview–Answering Skills–Effective Communication during Interviews–importance of Body Language–projecting a positive image– Alternative interview format–Telephone Interview– Interview Through video conferencing.		

UNIT-IV	PRESENTATIONSKILLS	12-Hours
Presentation Skills – Importance -Types – Understanding the audience – Planning and designing–Written and Oral Presentation–Making use of notes and outlines – Paper Presentation Techniques–Presentation Tools–Voice Modulation–Audience Analysis- body language.		
UNIT-V	NEGOTIATIONTECHNIQUES	12-Hours
Negotiation Techniques–Importance of Negotiation Techniques- Interpersonal Skill – Importance– Fundamental–Preparation –Techniques of Negotiation–Process of Negotiation–Relationships—Self- Motivation–Attitudes–Goal Setting–Structuring.		
Text Books:		
1. Barker.A, Improve your communication Skill, Koganpageindia Private Ltd, New Delhi 2014. 2. Sankaran.K, And Kumar Maahendra, Group Discussion and Interviews, M.LPublications,Agra.2016		
References:		
1. Soft Skills, Hariharan, MJP Publishers, New Delhi,2016. 2. Raman, Meenakshi, Technical Communication–Principles and Practices, S. Chand & Co, New Delhi.		

M.Com. (Accounting and Finance)**Course-I****First Year****Value Added Course****Semester II****GST Returns Filling and Procedures**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	GST Returns Filling and Procedures		2	-	-	-	2	2	25	75	100

Unit I: Introduction to GST- GST Highlights-Registration-Process-Supply of Goods and Services - Mixed Supply and Composite Supply - GST Compliance - Non-Compliance – Brief inference of existing law – Assessment - GST Impact - Input Credit Mechanism – Entitlement of Input Tax Credit - Non-Entitlement of Input Tax Credit - Input Tax Credit Set off – Input Tax Credit Claim

Unit II: Invoicing - GST Invoice – Meaning -Who should issue GST Invoice? - The mandatory fields for GST Invoice - By when should you issue invoices? - Personalize GST Invoices - Types of invoices - GST Invoicing under Special Cases - E Way Bill - E way Bill- Definitions-Time for Generate E way Bill-Who should generate? -Cases when Eway bill is not required - Status of Implementation across India in E way bill - How to generate E Way Bill- Validity of E Way Bill- Documents required for E way bill

Unit III: GST Register - How to Apply for a New GST Registration? -How to Amend, Cancel, or Revoke GST Registration? -GST Practitioner-Terminologies-Intrastate Supply -Interstate Supply- Return of Goods- Cancellation of Services-Supplies of Inclusive of Tax - Composite Dealers - Unregister Dealers - Exports/Exports through LUT Bond – Imports – Exempted Goods- SEZ Sales- Advance Receipt and Payment – E Invoicing

Unit IV: Technology for GST -Application Program Interface - Functionality of GSP and ASP Solutions - GST Suvidha Provider - ASP Monitoring & Exposing -GST Return Filing – How to File GSTR- How to File GSTR3 Bin GSTPortal- Generate the GST Challan- Filling Annual Return GST

Unit V: Job Opportunities in GST - GST Practitioners – A New Career Opportunity – Tax Consultant- GST opens Job opportunities for Finance, Commerce Graduates-MSME opportunities for Entrepreneur.

M.Com. (Accounting and Finance)**Second Year****Core- VII****Semester III****TAXATION**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAXATION		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To identify deductions from gross total income and computation of income for different classes of assesses
2	To understand the procedure for filing of returns and tax planning
3	To analyse the structure on international business taxation
4	To assess Goods and Services Tax and filing GST returns
5	To compute customs duty as per Customs Act

Course Units

UNIT I	(18 hrs)
Assessment of persons	
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G,80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA,80LA,80M,80P,80PA)– Assessment of Firms, AOP, BOI, Company and Co-Operative society.	
UNIT II	(18 hrs)
Tax Returns and Tax planning	
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment-Tax Deducted at Source- Advance payment of Tax: Persons liable to pay, Due date, Computation- Payment in pursuance of order of Assessing Officer, Consequences on non- payment.– Tax planning, Tax avoidance and Tax evasion-Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shutdown or continue.	

UNIT III	(18 hrs)
International business taxation	
International business taxation-Taxation of Non-Resident-Double taxation relief-Transfer pricing and other anti-avoidance measure-Application and interpretation of tax treaties- (Double taxation avoidance agreement-DTAA)-Equalization levy.	
UNIT IV	(18 hrs)
Goods and Services Tax	
Goods and Services Tax: GST Act, 2017- Registration–Procedure for registration under Schedule III– Amendment of registration–Rates of Tax of IGST, CGST, SGST/ UGTST- Assessment of GST-Self-assessment–Provisional assessment–Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons –Assessment in certain special cases–Tax Invoice–Credit and Debit Notes–Payment of Tax–Input Tax Credit-Anti profiteering--Filing of Returns-Penalties–Prosecution – Appeal and Revision.	
UNIT V	(18 hrs)
Customs Act, 1962	
Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty–Types of Customs Duty–Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value–Assessable Value–Computation of Assessable Value and Customs Duty.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Apply the provisions of income tax to determine taxable income	K3
CO 2	Plan taxes	K3
CO 3	Illustrate the nuances of international business taxation	K2
CO 4	Apply the provisions of GST	K3
CO 5	Summarise the provisions of Customs Act	K2

Books for study:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. SekarG, “Direct Taxes”-A Ready Refresher, Sitaraman C.&Co Pvt. Ltd., Chennai.
4. Balachandran V, (2021) Text book of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation” (Vol. I and II), Aadhya Prakashan, Prayagraj (UP).

Books for reference:

1. Sha R.G. and Usha Devi N., (2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Datt V.S., “GST-Input Tax Credit”, Taxmann Publishers, Chennai.
5. Anurag Pandey, “Law & Practices of GST and Service Tax”-Sumedha Publication House, New Delhi.

Web references:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**Second Year****Core- VIII Semester III****RESEARCH METHODOLOGY**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.	Marks		
									CIA	External	Total
	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

	Learning Objectives
1	To understand the fundamentals of research
2	To construct theoretical design and formulate hypotheses
3	To evaluate the data collection techniques
4	To perform parametric and non-parametric tests
5	To enhance report writing skills and develop ethical conduct in research

Course Units

UNIT I	(18 hrs)
Introduction to Research Methodology	
Research: Definition–Objectives–Motivations for research–Types of research–Maintaining objectivity in research – Criteria of good research – Applications of research in business–Formulating a research problem–Literature Review–Reasons for review–Reference management tools- Identification of research gap –Framing of objectives.	
UNIT II	(18 hrs)
Hypothesis Testing and Research Design	
Hypothesis –Formulation of hypothesis–Testing of hypothesis–Type I and Type II errors –Research design–Types of research design- Methods of data collection: Census, Sample survey, Case study–Sampling: Steps in sampling design, Methods of sampling–Testing of Reliability and validity– Sampling errors.	

UNIT III	(18 hrs)
Data Collection Variable: Meaning and types-Techniques of data collection–Primary data: Meaning, Advantages and limitations –Techniques: Interview, Schedule, Questionnaire, Observation–Secondary Data: Meaning and sources.	
UNIT IV	(18 hrs)
Data Analysis Data Analysis –Univariate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t- test–Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test– Wilcoxon signed rank test– Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.	
UNIT V	(18 hrs)
Preparation of Research Report Report preparation–Guidelines and precautions for interpretation–Steps in Report writing –Style of research reports (APA, MLA, Anderson, Harvard)– Mechanics of report writing– Ethics in Research–Avoiding plagiarism–Plagiarism checker tools –Funding agencies for Business research.	

Theory: 80%; Problems:

20% Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the research concepts and recognise the research problem	K1
CO 2	Construct research hypothesis and determine the sample size	K3
CO 3	Select appropriate method for data collection	K3
CO 4	Interpret the results of statistical tests	K2
CO 5	Construct research report avoiding plagiarism	K3

Books for study:

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology”–Methods and Techniques. New Age International (P)Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

Books for reference:

1. Donald R. Cooper, Pamela S. Schindler and J.K. Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
2. Sashi K. Gupta and Parneet Rangi, (2018) “Research Methodology”, Kalyani Publisher, Ludhiana.
3. Sharma RD and Hardeep Chahal, (2004) “Research Methodology in Commerce and Management”, Anmol Publications, New Delhi

Web references:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	2	2	3	2	3	3
CO2	3	3	3	2	2	3	2	3	3
CO3	3	3	3	2	2	3	2	3	3
CO4	3	3	3	2	2	3	2	3	3
CO5	3	3	3	2	2	3	2	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**Second Year****Core-IX****Semester III****COMPUTER APPLICATIONS IN BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTER APPLICATIONS IN BUSINESS		2	-	4	-	5	5	25	75	100

	Learning Objectives
1	To understand the fundamentals of SPSS
2	To compare the values obtained in t-test and ANOVA
3	To perform regression and non- parametric tests
4	To create company, groups and ledgers and obtain financial statements using Tally Prime
5	To understand inventory management and account for goods and services tax

Course Units

UNIT I	(18 hrs)
Introduction to SPSS	
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test– Charts and graphs-Editing and copying SPSS output.	
UNIT II	(18 hrs)
Parametric Tests in SPSS	
Compare means: One- sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA-Correlation: Bi-variate, Partial and Multiple. Simple linear regression.	

UNIT III	(18 hrs)
Non-parametric Tests in SPSS	
Chi-square test-Mann Whitney's test for independent samples-Wilcoxon matched pairs sample test-Friedman's test-Wilcoxon signed rank test-Kruskal Wallis test	
UNITIV	(18 hrs)
Introduction to Tally Prime	
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company – Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers–Vouchers–Practical problems for an Ewan existing business and not-for profit organisation. Accounting reports: Introduction– Displaying Trial balance, Profit and Loss Account, Balance sheet, Daybook, Purchase register, Sales register, Cashflow/ Funds flow and ratio analysis–Practical problems.	
UNITV	(18 hrs)
Inventory and GST in Tally Prime	
Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown–Creation of unit of measurement – Creation of stock item–Entering inventory details in Accounting vouchers–Practical problems. GST: Introduction–Enabling GST –Defining tax details–Entries in Accounting vouchers–View invoice report–Practical problems.	

100 % Practical Course Outcomes

Students will be able to:

CONo.	CO Statement	Knowledge level
CO1	Construct data file in SPSS	K3
CO2	Examine Means of samples	K4
CO3	Apply non-parametric tests	K3
CO4	Construct a company, form groups and get automated financial statements	K3
CO5	Plan for automation of inventory	K3

Books for study:

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Books for reference:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web references:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	2	2	3	3	2	3	3
CO2	3	3	2	2	3	3	2	3	3
CO3	3	3	2	2	3	3	2	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**Second Year****Core- X****Semester III****INTERNATIONAL BUSINESS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL BUSINESS		6	-	-	-	4	6	25	75	100

	Learning Objectives
1	To understand the concepts of International Business and International Business Environment
2	To analyse the different theories of International Business.
3	To understand the legal procedures involved in International Business.
4	To evaluate the different types of economic integrations.
5	To analyze the operations of MNCs through real case assessment.

Course Units

UNIT I	(18 hrs)
Introduction to International business	
International Business-Meaning, Nature, Scope and Importance- Stages of internationalization of Business- Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.	
UNIT II	(18 hrs)
Theoretical Foundations of International business	
Theoretical Foundations of International Business: Theory of Mercantilism-Theory of Absolute and Comparative Cost Advantage- Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach- Product Life Cycle Approach- Transaction Cost Approach- Dunning's Eclectic Theory of International Production.	

UNIT III	(18 hrs)
Legal framework of International Business	
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business- International Business contract- Legal provisions, Payment terms.	
UNIT IV	(18 hrs)
Multi-Lateral Agreements and Institutions	
Multi-Lateral Agreements and Institutions: Economic Integration–Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA-EU-SAARC, ASEAN-BRICS-OPEC-Promotional role played by IMF-World Bank and its affiliates-IFC, MIGA and ICSID–ADB-Regulatory role Played by WTO and UNCTAD.	
UNIT V	(18 hrs)
Multinational Companies (MNCs) and Host Countries	
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing–Technology Transfer-Employment and labour relations-Management Practices-Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.	

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in international business	K2
CO 4	Explain the different types of economic integrations.	K2
CO 5	Identify the operations of MNCs through real case assessment	K3

Books for study:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, McGraw Hill, New York
2. Charles W.L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Books for reference:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, McGraw Hill Education, New York
2. Alan M Rugman & Simon Collins on, International Business: Pearson Education, Singapore

Web references:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	3	1	2
CO2	3	2	3	1	3	3	2	2	1
CO3	2	1	2	3	2	2	3	3	3
CO4	1	3	1	2	1	1	2	2	2
CO5	3	2	2	2	2	2	1	1	1

M.Com. (Accounting and Finance)**Second Year****Elective-V A****Semester III****AUDIT AND DUE DILIGENCE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	AUDIT AND DUE DILIGENCE		3	-	-	-	3	3	25	75	100

	Learning Objectives
1	To understand different types of audits
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for takeovers and due diligence report

Course Units**UNIT I****(12 hrs)****Introduction to Audit**

Audit: Meaning–Types of Audits: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need–Social Audit: Meaning and implications–Introduction to Takeover Audit.

UNIT II	(12 hrs)
Secretarial Audit	
Secretarial Audit: Meaning–Need– Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015– The process of Secretarial Audit–Scope and Benefits of Secretarial Audit.	
UNIT III	(12 hrs)
Introduction to Due Diligence	
Due diligence: Meaning, Need, Objectives and Scope–Factors to be considered while conducting due diligence– Process of due diligence–Techniques of due diligence.	
UNIT IV	(12 hrs)
Types of Due Diligence	
Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	
UNIT V	(12hrs)
Due Diligence for Takeovers and Due Diligence Report	
Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of Scheme of amalgamation- Due diligence for takeovers- Guidance on diligence reporting– Format of diligence report.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for takeovers and prepare due diligence report	K4

Books for study:

1. Anoop Jain C.S, (2022), “Secretarial Audit, Compliance Management and Due Diligence” ,19th Edition, AJ Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, JohnWiley & Sons, Inc., New Jersey
3. Chatterjee B.D(2020), “A Practical Guide to Financial Due diligence”, Blooms berry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, AJ Publications, Chennai, Tamilnadu.

Books for reference:

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI”, Taxmann Publications, New Delhi
2. Peter Howson (2003),“ Commercial Due Diligence”, Gower Publications, England
3. JustinJ Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, NewJersey.

Web references:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)**Second Year****Elective-V B****Semester III****INTERNATIONAL FINANCIAL MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	3	25	75	100

	Learning Objectives
1	To understand the importance and nature of international flow of funds
2	To gain knowledge on the various features and transactions in the foreign exchange market
3	To analyse the techniques of international investment decisions for building a better portfolio
4	To understand the flow of funds in the international banks
5	To become familiar with various international instruments

Course Units

UNIT I	(12 hrs)
International Financial Management	
International Financial Management: An overview– Importance– Nature and Scope– International flow of Funds–Balance of Payments–International Monetary System.	
UNIT II	(12 hrs)
Foreign Exchange Market	
Foreign Exchange Market: Features– Spot and Forward Market–Exchange Rate Mechanism –Exchange Rate determination in the Spot and Forward Markets– Factors Influencing	

Exchange Rate– Salient Features of FEMA– Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	
UNIT III	(12 hrs)
International Investment Decision	
Foreign Direct Investment–International Capital Budgeting–International Portfolio Investment: Meaning–Benefit of International Portfolio Investment– Problem of International Investment.	
UNIT IV	(12 Hrs)
International Financial Decisions	
Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation– Control of International Banks.	
UNIT V(12hrs)	
International Financial Market Instruments	
Short-term and Medium-term Instruments–Management of Short-term Funds–Management of Receivables and Inventory–Factors behind the Debt Crisis.	

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the importance and nature of international flow of funds	K2
CO 2	Analyse the fluctuations index change rate and impact on Exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for Building a better portfolio	K4
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Books for study:

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi

3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte PG, (2006), “International Financial Management” 4th Edition, MC Graw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R Land Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	2	1	2
CO3	2	3	2	3	2	2	2	2	2
CO4	1	2	2	3	2	2	2	1	2
CO5	2	3	2	3	2	2	2	2	2

High– 3

Medium– 2

Low–1

Skill Enhancement: EMPLOYABILITY SKILLS**UNIT I****INTRODUCTION TO EMPLOYABILITY SKILLS**

Meaning- Definition- Hard Skills and Soft Skills- Employability an Employment- Employability Attributes.

UNIT II**UNPACKING EMPLOYABILITY SKILLS**

Embedded Employability Skills- Dimensional of Competency- Task Skills- Task Management Skills – Contingency Management Skills- Job/Role Environment Skills.

UNIT III**INTER-RELATIONSHIPS OF EMPLOYABILITY SKILLS**

Communication- Teamwork- Problem Solving- Initiative and Enterprise- Planning and Organizing- Self Management- Learning- Technology.

UNIT IV**RESUME WRITING**

Meaning- Features of Good Resume- Model (exercise). Etquettters- Dress, Cleanliness, Etiquettters to be followed inside the Employability seeking process

UNIT V

Arithmetic and Logical Reasoning Skills- Exercise

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the concept and components of employability skills.	K2
CO 2	Identify and apply the dimensions of competency in workplace tasks	K4
CO 3	Demonstrate interrelated employability skills such as communication, teamwork, and problem-solving.	K4
CO 4	Prepare a professional resume and practice appropriate workplace etiquette.	K2
CO 5	Develop arithmetic and logical reasoning abilities to enhance analytical thinking	K4

Books for study: 1 Vyuptakesh Sharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi 2 Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi 4. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai 5. Apte PG, (2006), “International Financial Management” 4th Edition, MC Graw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh 6. Varshney R Land Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi									
Books for reference: 7. Andrews, D., & Higson, H. (2018). Graduate Employability, Soft Skills and Corporate Recruitment: An International Comparison. Routledge. 8. Robles, M. M. (2012). Executive Perceptions of the Top 10 Soft Skills Needed in Today’s Workplace. Business Communication Quarterly. 9. Kaul, A. (2015). Effective Business Communication. PHI Learning Pvt. Ltd. 10. Alex, K. (2019). Soft Skills: Know Yourself and Know the World. S. Chand Publishing. 11. Subba Rao, P. (2017). Business Communication and Soft Skills. Himalaya Publishing House. 12. Dhanavel, S. P. (2018). English and Employability Skills. Orient BlackSwan. 13. Goleman, D. (1998). Working with Emotional Intelligence. Bantam Books. 14. Andrews, S. (2020). Communication and Employability Skills for Business and Management Students. Oxford University Press. 15. Lehman, C. M., & DuFrene, D. D. (2019). Business Communication: Process and Product. Cengage Learning. 16. Poonam, M. (2021). Employability Skills for Professionals. Sage Publications.									
Web references: 17. https://www.nsdcindia.org 18. https://www.skillindia.gov.in 19. https://www.ncs.gov.in									

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	2	1	2
CO3	2	3	2	3	2	2	2	2	2
CO4	1	2	2	3	2	2	2	1	2
CO5	2	3	2	3	2	2	2	2	2

High– 3

Medium– 2

Low–1

M.Com. (Accounting & Finance)

Second Year

Internship/ Industrial Activity (Credits)

Semester III

INTERNSHIP/ INDUSTRIAL ACTIVITY

Course	Title of the Course	උපාය	L	T	P	O	උපාය	මුළු	Marks
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Code									CIA	External	Total
	INTERNSHIP/ INDUSTRIAL ACTIVITY			-	-	-	2	-	50	50	100

Note: Internship should be carried- out in summery action at the end of 2nd Semester

Learning Objectives:	
LO1:	To familiarize the institutional / industrial environment
LO2:	To provide students an insight into the organizational structure of an institution/ industry
LO3:	To build are cord of work experience
LO4:	To Learn to appreciate work and its function in the economy
LO5:	To gain practical knowledge on institution / industrial operations

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Rate theoretical concept with practice
CO2:	Understand the organizational structure of an institution/ industry
CO3:	Comprehend the institutional/ industrial practices like, HR, Finance, Manufacturing and Marketing
CO4:	Gain practical knowledge about institutional/ industrial operations
CO5:	Synthesize the theoretical knowledge with practical knowledge

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5

CO1	2	2	1	2	3	2	2	2	2	2	1	2	3	2	2	2	1
CO2	2	2	1	2	2	2	2	2	2	2	1	2	2	2	2	2	1
CO3	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2
CO4	2	2	1	2	3	3	2	2	2	2	1	2	3	3	2	2	3
CO5	2	2		2	2	2	2	2	2	2	3	2	2	2	2	2	3

*3–Strong, 2-Medium, 1-Low

CONDITIONS TO BE FULFILLED BY STUDENTS/CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/ Private/ Cooperative sector or Joint Sector for Two weeks (15 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the students can select their Institutions of their choice in their native Districts/ states)
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.
3. The students have to prepare the Training / Internship Report for about 30 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers.**
4. The Period of Institutional Training / Internship will be at least 15 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal.
5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.

Value added course

Unit I: Basics of Small Business Enterprise

Small Business–Definition–Features –Role of Small Business in Economic Development – Reasons for Establishing Small Business – Quality of Small Businessmen – Advantages and Disadvantages of Small Business – Reasons for Failures of Small Business – Characteristics of Successful Small Businessmen – Different Stages of Small business – Steps in Setting up a Small Business Crisis Management in Business Relationships between Small and Large Units– Small Sector in India – A note on Family Business.

Unit II: Dynamics of Small Business

Concepts and Definitions of Small-scale Industries (SSIs)–Role of SSIs Government Policy and Development of SSIs – Growth and Performance – SSI Sector and Committee Report – Reservation of items for SSI – Problems of SSI – Sickness of SSI: Causes, Symptoms and Cures– Prospects of SSI in free Economy.

Unit III: Institutions Supporting Small Business

Central, State and Other Institutional Support for SSI – Technological Up gradation and Institutional facility for SSI Incentives and Subsidies for SSI.

Unit IV: Management of Small Business

Production Management –Financial Management Marketing Management Strategic Management– Personal Management and Office Management in Small Business Enterprises.

Unit V: Global Opportunities for Small Business

Small Enterprises in International Business – Export Documents and Procedures for Small Enterprises – E-commerce and Small Enterprises – Exposure and Observation Visit: Poultry, Sericulture, Courier, Cell Phone Sales and Service, Dairy, Mushroom Cultivation, Ornamental Pottery, Dying Unit, Power loom and Handloom, Blood Bank, Rice Mill and Food and Fruit Processing Unit –Role of Women SHGs in Micro Enterprises.

References

1. Barrow C. The Essence of Small Business, Prentice Hall of India, New Delhi,1997.
2. Bedapatai Mohanty, Economics of Small-Scale Industries, Ashish, New Delhi,19

M.Com. (Accounting and Finance)**Second Year****Core-XI****Semester IV****CORPORATE AND ECONOMIC LAWS**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	5	25	75	100

	Learning Objectives
1	To analyse current and capital account transactions and deal with foreign currency under FEMA Act
2	To understand un ethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
3	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5	To explain the registration and related procedures under Real Estate Act

Course Units

UNIT I	(18 hrs)
Introduction to Foreign Exchange Management Act, 1999	
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender offoreigncurrency–Remittanceofassets–Possessionandretentionofforeigncurrencyor Foreign coins –Authorized person–Adjudication and Appeal.	
UNITII	(18 hrs)
Competition Act, 2002 and Consumer Protection Act, 2019	

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position- Regulation of combinations -Competition Commission of India: Duties, Powers and Functions of Commission- Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions-Consumer protection councils–Procedure for admission to complaints–Appeal against orders.

UNIT III (18 hrs)

Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist-Ownership of copyright and the rights of the owner-Assignment of copyright- Disputes with respect to assignment of copyright-Term of copyright - Registration of copyright – Infringement of copyright.

The Patents Act, 1970: Inventions not patentable -Applications for patents-Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration-Procedure for and duration of registration -Effect of registration -Collective marks.

UNIT IV (18 hrs)

Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries–Summons, Search and Seizure–Appellate Tribunal.

UNIT V (18 hrs)

Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act-Registration of Real Estate Project–Registration of Real Estate agents– Functions and duties of promoter–Rights and duties of Allottees–Offences, penalties and adjudication–Specimen agreement for sale to be executed between the promoter and the allottee.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
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CO5	3	3	2	2	3	3	3	2	3
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High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

Second Year

Core- XII

Semester IV

HUMAN RESOURCE ANALYTICS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	5	25	75	100

	Learning Objectives
1	To understand the concept and framework of human resource analytics
2	To evaluate the process of human resource analytics and the relevant research tools
3	To illustrate the evolution, types and design of HR metrics
4	To deal with data collection and transformation
5	To adopt tools and techniques for predictive modelling

Course Units

UNIT I

Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.

UNIT II

Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR -Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research

UNIT III**Introduction to HR Metrics**

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT IV**HR Analytics and Data**

HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.

UNIT V**HR Analytics and Predictive Modelling**

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

Course Outcomes

Students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Examine the concept of human resource analytics	K4
CO2	Apply the HR tools and techniques in decision making	K3
CO3	Examine the different types of HR metrics and their relative merits	K4
CO4	Make use of HR data in report preparation	K3
CO5	Build models for predictive analysis	K3

Books for study:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Books for reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web references:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	2	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

Second Year Core - XII Semester IV
Applied Costing

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	APPLIED COSTING		6	-	-	-	5	6	25	75	100

LEARNING OBJECTIVES

The following are the Learning Objectives of the course:

LO1: To be familiarised with the various cost concepts, and elements of cost.

LO2: To acquaint with cost accounting and different methods of costing.

LO3: To know the different methods of computing labour cost and overhead costing.

LO4: To comprehend the procedure for process costing and various related concepts.

LO5: To acquaint with the application of Marginal costing for Business decision making.

LO6: To understand the concept of cost management and different methods of accounting for cost management.

Unit I– Introduction

(15 Hours)

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing-job order Costing– Process Costing-Materials – Issue of materials – Pricing of material issued.

Unit II-Labour Costing

(15Hours)

Labour–types of labour cost– Methods of timekeeping–Idle time-overtime – labour turn over - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads–Departmentalization of Overheads --Allocation-Appportionment– Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

UnitIII-ProcessCosting

(15Hours)

Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

Unit IV- Marginal Costing

(15 Hours)

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making --- Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

Unit V-Cost Management

(15Hours)

Cost management –cost reduction and cost control –Responsibility Accounting–Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.

COURSEOUTCOMES

At the end of the course the student will be able to:

CO1: Recall the various cost concepts, and elements of cost(K1)

CO2: Explain different methods of payment of wages and incentives (K2)

CO3: Apply different methods of wage payment and overhead allocation and apportionment (K3)

CO4: Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction. (K4)

CO5: Evaluate alternate proposals and choosing the profitable one by application of marginal costing (K5)

CO6: Prepare cost sheets and write up various accounts for cost management. (K6)

TEXT BOOKS

1. MurthyA and Gurusamy S,(2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. JainS.P& Narang KL,(016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy TS and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Jain.S. Pand Narang. K.L: Advanced Cost Accounting
2. Prasad. N. K: Advanced Cost Accounting
3. Khan. M.Y and Jain. P.K: Advanced Cost Accounting
4. Thulsian P .C: Practical Costing

WEBRESOURCES

1. <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>
 2. <https://www.wallstreetmojo.com/marginal-costing/>
- <https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/>

M.Com. (Accounting and Finance)

Second Year

Elective-VIA

Semester IV

INSURANCE AND ACTUARIAL CONCEPTS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSURANCE AND ACTUARIAL CONCEPTS		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the concepts, policies and plans relating to life insurance
2	To gain knowledge on fire, marine and motor insurance policies
3	To understand the legal framework relating to insurance business
4	To assimilate knowledge on actuarial services
5	To analyse the techniques of insurance pricing

Course Units

UNIT I	(12 hrs)
Life Insurance Nature of Insurance – Advantages of Life Insurance – Principles and Objectives of Life Insurance – Term Insurance – Kinds of Policies and Plans – Annuity Contracts and Their Uses. Group and Individual Health Insurance Products–Nature and Types–Industrial life Insurance –Salary Savings Schemes–Personal Accident Insurance –Medi claim Benefits.	
UNIT II	(12 hrs)
General Insurance Role of General Insurance business in India–Fire insurance, Marine insurance and Motor Insurance: Kinds of policies, Procedure, Policy conditions, Rate fixation, Payment of claims –Reinsurance.	
UNIT III	(12 hrs)
Legal Framework of Insurance Business Torts and Crimes – Important Elements applicable to Contract of Insurance under Indian Contract Act, 1872 - Insurance Act, 1938: Provisions relating to Licensing –Capital Requirements and Foreign Stake–Investments–Tariff Advisory Committees–Penalties.	
UNIT IV	(12 hrs)
Actuarial Services Actuary: Meaning, Functions–Theory of Probability–Addition and Multiplication Laws –Financial Management in Insurance industry: Importance–Financial Objectives–Investment Criteria–Measures of Performance–Risk Return Trade Off.	
UNIT V	(12hrs)
Insurance Pricing Fundamentals of insurance pricing– Pricing Objectives – Types of Rating – Comparison Between Life Insurance Pricing and Non-Life Insurance Pricing–Claims Settlement: Legal Aspects –Guidelines for Settlement of Claims–Claim Procedure–Claim Documents.	

Course Outcomes

Students will be able to

CO No.	CO Statement	Knowledge level
CO 1	Recall policies and plans relating to life insurance	K1

CO 2	Explain fire, marine and motor insurance policies	K2
CO 3	Assess legal framework relating to insurance business	K5
CO 4	Develop skills to build career in actuarial services	K3
CO 5	Apply principles of insurance pricing	K3

Books for study:

1. Ganguly, Anand, (2002). "Insurance Management, New Age International Publishers", New Delhi
2. Mishra, S. Band Mishra, M.N. (2016). "Insurance Principles and Practice", S.Chand & Co, Chennai
3. Promislow David.S, (2015), "Fundamentals of Actuarial Mathematics", 3rd Edition, John Wiley & Sons Publication, USA
4. Macneil, I.B, Umphrey, G. (2011), "Actuarial Science", Springer Publication, New York

Books for reference:

1. Dayal, Hargovind. (2017). "The Fundamentals of Insurance: Theories, Principles and Practice", Notion Press, Chennai
2. Bodha B.S, Garg M.C and Singh K.P, (2004), "Insurance Fundamentals Environment and procedures", Deep and Deep Publications, New Delhi
3. Dickson, D.C.M, Hardy. M.R., Waters. H.R (2020), "Actuarial Mathematics for Life Contingent Risks", 3rd Edition, Cambridge University Press, UK

Web references:

1. https://www.irdai.gov.in/ADMINCMS/cms/NormalData_Layout.aspx?page=PageNo4408&mid=42
2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	1	3	1	2	2	2	2	1	2
CO2	1	2	1	2	2	2	2	1	2
CO3	1	1	1	2	2	3	2	1	3
CO4	1	3	1	3	2	2	2	1	2
CO5	1	3	1	2	2	3	2	1	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

Second Year

Elective-VIB

Semester IV

COMPANY LAW AND SECRETARIAL PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPANY LAW AND SECRETARIAL PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand the various provisions of incorporation under Companies Act, 2013
2	To gain knowledge about the provisions relating to Directors
3	To evaluate the secretarial practice on meetings
4	To understand the provisions related to inspection and investigations
5	To provide insights on LODR regulations

Course Units

UNIT I (12 hrs)**E-Governance and Registration**

E-Governance (MCA-21– Important Features-CIN, DIN,DSC, CFC, SRN, etc; E- Forms and Online filing and Inspection of documents- Incorporation of Company – different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company–Central Registration.-Integrated process for incorporation. Drafting of Pre incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles – Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.

UNIT II (12 hrs)**Appointment and Removal of Directors**

Directors–Appointment–Position of Directors–Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties - Procedures for appointment – resignation-Removal and vacation of office directors (including independent directors, Small shareholders' directors).

UNIT III**(12 hrs)****Procedure related to committee meetings and general meetings**

Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee and CSR Committee-Whistleblowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy.

Committee meetings and general meetings - Circular resolution, Drafting notices, Agenda Papers, Minutes and matters connected there with particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2- Secretarial Audit.

UNIT IV (12 hrs)**Inspection and Investigation**

Inspection and Investigation–Inspection of documents, Books of accounts, Registers– Power of ROC to call for information–Investigation of the affairs of the company–Power of inspector– Inspector's Report.

UNIT V(12hrs)**Procedure related to LODR regulations**

Procedure relating to Inter-corporate loans and investments and related party transactions - LODR regulations on related party transactions -Procedure for ascertainment of divisible profits and declaration of dividends–Payment of dividend–Claiming of unclaimed and Unpaid dividend–Transfer of unclaimed dividend to IEPF.

Course Outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the procedures relating to incorporation of a company.	K2
CO 2	Summarise the duties, responsibility, appointment and disqualification of directors.	K2
CO 3	Develop familiarity on different types of meetings, committees and its procedure.	K3
CO 4	Recall the provisions related to inspection and investigations.	K1
CO 5	Explain the procedure for intercorporate loans and investment.	K2

Books for study:

1. Balachandran V and Govindarajan M (2016), “A Student Hand book on Company Law and Practice”, Vijay Nicole, Chennai
2. Kapoor G.K and Sanjay Dhamija (2022), “Company Law and Practice”, 26th Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), “Best word's A Handbook on Corporate and Economic Laws”, 31st Edition, Best word Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), “Company Law”, 17th Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) “Corporate Laws”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Kuchal M.C, “Secretarial Practice” Vikas Publications (Pvt) Ltd., Hyderabad
2. Taxmann's Companies Act 2013 with Rules, Taxmann Publications, New Delhi
3. Ramaiya, A Ramaiya Guide to the Companies Act, 2013, Lexis Nexis Publishers, Gurgaon, Haryana

Web references:

1. https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High– 3

Medium– 2

Low–1

M.Com. (Accounting and Finance)

Second Year

Semester IV

SKILL ENHANCEMENT- E- FILLING OF TAX RETURNS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-FILLING OF TAX RETURNS		4	-	-	-	2	4	50	50	100

LEARNING OBJECTIVES

The following are the Learning Objectives of the course:

LO1: To understand the concept of E-Filing

LO2: To assimilate knowledge on different types of assesses.

LO3: To be familiar with different Income Tax return forms.

LO4: To know the concept of TDS and the provision of the act regarding it.

LO5: To know the importance of PAN and Statement of Financial Transactions.

LO6: To create and file income tax returns through e-filing.

Unit I- Introduction, Nature and Scope

(6Hours)

Introduction-Definition-importance and scope of returns—Types of Assesses-under Income Tax.

Unit II- Returns filing under Income Tax

(6 Hours)

Income tax Return forms –ITR1, ITR2, ITR3, ITR4 and ITR5–E-payment of tax–Challan forms–

ITNS 280, 281.

Unit III- Tax Deducted at Source (TDS)

(6 Hours)

TDS–Sec.192 (Salary), Sec.194 (Bank Interest), Sec.194 H (Commission and Brokerage),194 I(Rent),194J (Professional fees)

Unit IV-E-Filing of TDS

(6 Hours)

E-Filing of TDS forms –24Q, 26Q.

Unit V-PAN and SFT

(6Hours)

Importance of PAN–Statement of Financial Transaction (SFT) – E-Filling of forms 61A, 61B

COURSE OUTCOMES

At the end of the course the student will be able to:

CO 1: Remember the concepts of E-filing, Assessee, TDS and PAN. (K1)

CO 2: Understand and describe the importance and scope of income tax returns. (K2)

CO 3: Interpret the sections of Income Tax Act related to TDS. (K3)

CO 4: Compare and contrast different forms of Income tax Returns. (K4)

CO5: Value the various deductions from the income tax. (K5)

CO6: Create and file income tax returns through e-filing(K6)

***Internal:50 marks (Theory-25; Practical-25) ***

a) *Theory:(25 marks) *

Internal mark for* Theory part*shall be awarded as below.

1. The*average*of the best two scores of the student from three tests of an hour duration shall be averaged. - 15 marks
2. *Assignment*–5 marks
3. *Seminar*–5marks

Total-25marks

b) *Practical:(25marks) *

Internal mark for*Practical part*shall be awarded as

below: Record note -5 marks

Program/Procedurewriting5X2=10

marks Debugging 2.5 X 2= 5 Marks

Result 2.5 X 2= 5 marks

Total-25 marks

External:50 marks

***(Practical only) ***

- b. There is **no external theory examination** for this subject. Only practical shall be conducted as external examination.
- c. **Practical mark** shall be awarded as below:
- d. Record Note-10 marks

Program/Procedure writing 10 X 2 = 20

marks Debugging 5 X 2 = 10 marks

Result 5 X 2 = 10 marks

Total 50 marks

- b. Practical examinations should be conducted by both internal and external examiners
- c. Examiners are requested to select any 2 batches in the morning session and other two in the evening session.

Practical list one- filing of tax returns

1. Register a taxpayer in the e filing portal.
1. Prepare ITR1 form for a salary taxpayer.
2. Prepare ITR2 form for a various house property income tax payer.
3. Prepare ITR3 form for a sole proprietorship business concern.
4. Prepare ITR4 form for a business person.
5. Prepare ITR4 form for a professional person.
6. Prepare ITR4 form for a good transport agency.
7. Create a challan for payment of TDS, TCS.
8. Prepare 24Q in the OTLAS portal.
9. Prepare 26Q in the OTLAS portal.

TEXT BOOK

1. Varun Panwar, Jyothi Mahajan, Introduction to e filing returns, MK M Publishers, New Delhi

REFERENCE BOOKS

1. Hemachand Jain and H.N.Tiwari, Computer Application in Business, Taxman's publication

WEB RESOURCES:

1. www.incometaxindiafiling.gov.in
2. www.taxguru.in
3. www.bharatlaws.com
4. www.cbic-gst.gov.in
5. www.taxmann.com

M.Com. (Accounting and Finance)**Second Year****Semester IV****Extension Activity**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	EXTENSION ACTIVITY		4	-	-	-	1	-	50	50	100

Note: Students training & Action for neighborhood development

