

**M.COM**  
**ACCOUNTING AND FINANCE**

**SYLLABUS**

**FROM THE ACADEMIC YEAR**  
**2023 - 2024**

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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.

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

	<p>Ability to develop communication, managerial and interpersonal skills.</p> <p><b>PO5: Individual and Team Leadership Skill</b></p> <p>Capability to lead themselves and the team to achieve organizational goals.</p> <p><b>PO6: Employability Skill</b></p> <p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p><b>PO7: Entrepreneurial Skill</b></p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p><b>PO8: Contribution to Society</b></p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p><b>PO 9 Multicultural competence</b></p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p><b>PO 10: Moral and ethical awareness/reasoning</b></p> <p>Ability to embrace moral/ethical values in conducting one’s life.</p>
<p><b>Programme Specific Outcomes (PSOs)</b></p>	<p><b>PSO1 – Placement</b></p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur</b></p>

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 research 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.

**PSO 5 – Contribution to the Society**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

### 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	6
1.2 Core-II	5	7	2.2 Core-V	5	6	3.2 Core-VIII	5	6	4.2 Core-XII	5	6
1.3 Core – III	4	6	2.3 Core – VI	4	6	3.3 Core – IX	5	6	4.3 Project with viva voce	7	10
1.4 Discipline Centric Elective -I	3	5	2.4 Discipline Centric Elective – III	3	4	3.4 Core – X	4	6	4.4 Elective - VI (Industry / Entrepreneurship) 20% Theory 80% Practical	3	4
1.5 Generic Elective-II:	3	5	2.5 Generic Elective -IV:	3	4	3.5 Discipline Centric Elective - V	3	3	4.5 Skill Enhancement course / Professional Competency Skill	2	4
			2.6 Skill Enhancement [SEC- I]	2	4	3.6 Skill Enhancement [SEC- II]	2	3	4.6 Extension Activity	1	
			*Value Added Course			3.7 Internship/ Industrial Activity	2	-			
			MOOC – Consumer Behaviour			*Value Added Course					
						MOOC					
	<b>20</b>	<b>30</b>		<b>22</b>	<b>30</b>		<b>26</b>	<b>30</b>		<b>23</b>	<b>30</b>
<b>Total Credit Points -91</b>											

\* 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**

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

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credits</b>	<b>No. of Hours</b>
	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	-	-
		<b>22</b>	<b>30</b>

**Second Year – Semester – III**

<b>Part</b>	<b>List of Courses</b>	<b>Credits</b>	<b>No. of Hours</b>
	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	-	-
		<b>26</b>	<b>30</b>

**Semester-IV**

<b>Part</b>	<b>List of Courses</b>	<b>Credits</b>	<b>No. of Hours</b>
	Core – XI	5	6
	Core – XII	5	6
	Project with VIVA VOCE	7	10
	Elective – VI (Industry Entrepreneurship)	3	4
	Skill Enhancement Course – III / Professional Competency Skill	2	4
	Extension Activity	1	-
		<b>23</b>	<b>30</b>

**Total 91 Credits for PG Courses**

<b>METHODS OF EVALUATION</b>	
<b>Internal Evaluation</b>	Continuous Internal Assessment Test
	Assignments / Snap Test / Quiz
	Seminars
	Attendance and Class Participation
<b>External Evaluation</b>	End Semester Examination
<b>Total</b>	
<b>METHODS OF ASSESSMENT</b>	
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions require students to recall information from the course.</li> <li>• Knowledge questions usually require students to identify information in the text.</li> </ul>
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding of facts and ideas by comprehending, organizing, comparing, and contrasting.</li> <li>• The questions go beyond simple recall and require students to combine data to form a conclusion.</li> </ul>
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using/applying a concept learned in the class.</li> <li>• Students must use their knowledge to determine an exact response.</li> </ul>
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the student to break down something into its parts.</li> <li>• Analyzing requires students to identify reasons, causes, or motives and reach conclusions.</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character, a work of art, or a process.</li> <li>• Students are engaged in decision-making and problem-solving.</li> <li>• Evaluation questions do not have a single right answer.</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem-solving skills.</li> </ul>



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

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

**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) I B - Operations Research	3	5
	Elective II A - Security Analysis and Portfolio Management (or) II B - 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 Actualisation	2	4
	Value Added Course – GST Returns Filing and Procedures		
		22	30

**M.Com. (Accounting and Finance)**

**First Year Core –ISemester I**

**BUSINESS FINANCE**

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

<b>Learning Objectives</b>	
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**

<p><b>UNIT I (18 hrs)</b></p> <p><b>Introduction to Business Finance and Time vale of money</b></p> <p>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.</p>
<p><b>UNIT II(18 hrs)</b></p> <p><b>Risk Management</b></p> <p>Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to</p>

minimise 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", 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10<sup>th</sup> 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", 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1<sup>st</sup> 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)**

**DIGITAL MARKETING**

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

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

**Course Units****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, Hyperlocal 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****(18****hrs)****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 – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse 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 – Data base 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
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**Books for study:**

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup>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” 3<sup>rd</sup>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” 2<sup>nd</sup>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
<b>CO1</b>	3	3	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3
<b>CO5</b>	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
	<b>BANKING AND INSURANCE</b>		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**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Banking</b>	
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.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Contemporary Developments in Banking</b>	
Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - 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 reimagined 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 organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

**UNIT IV (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”, 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

**Books for reference:**

1. SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook 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%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%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](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
<b>CO1</b>	2	2	1	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	2	2	1	2	2	2	2	3	2
<b>CO4</b>	3	2	2	1	2	2	2	3	2
<b>CO5</b>	3	3	1	3	3	3	3	3	3

High – 3

Medium – 2

Low – 1

**M.Com. (Accounting and Finance)**

**ENVIRONMENTAL MANAGEMENT ACCOUNTING**

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

<b>Learning Objectives</b>	
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**

<b>UNIT I (12 hrs)</b>
<b>Environment</b>
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.
<b>UNIT II(12 hrs)</b>

**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 (12 hrs)****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.

**Courseoutcomes:**

Studentswillbeableto:

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
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**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” 1<sup>st</sup> Edition, Kanishka Publishers, Distributors, New Delhi
4. Tegas Gandhi, (2021) “Environmental Accounting and Reporting”. Redshine Publication, 1<sup>st</sup> 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](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-docu-2.pdf>
3. <https://www.un.org/esa/sustdev/publications/proceduresandprinciples.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
<b>CO 1</b>	1	1	1	1	2	3	2	2	3
<b>CO 2</b>	2	3	2	2	2	3	2	2	3
<b>CO 3</b>	3	3	3	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	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
	<b>OPERATIONS RESEARCH</b>		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 modelling techniques

### COURSE UNITS

<p><b>UNIT I</b>                    (12 hrs)</p> <p><b>Introduction and Linear Programming Problem</b></p> <p>Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.</p>	
<p><b>UNIT II</b></p> <p><b>Transportation and Assignment Problems</b></p> <p>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</p>	<p><b>(12 hrs)</b></p>

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**

**(12 hrs)**

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

**Books for reference:**

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research (Theory and Practice)”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) “Operations Research”, 6<sup>th</sup> 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”, 2<sup>nd</sup> 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 may be used

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
<b>CO 1</b>	3	3	2	3	3	2	2	3	3
<b>CO 2</b>	3	3	1	3	3	3	3	3	3
<b>CO 3</b>	3	3	1	3	3	2	3	3	2
<b>CO 4</b>	3	3	2	3	3	3	3	3	3
<b>CO 5</b>	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
	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		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**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Investment and Portfolio Management</b>	
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.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Valuation of Securities</b>	
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 technical analysis– Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

**UNIT IV (12hrs)**

**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 (12hrs)**

**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”, 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19<sup>th</sup> 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”, 7<sup>th</sup> Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12<sup>th</sup> Edition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2<sup>nd</sup> 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](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
<b>CO1</b>	3	3	1	3	2	3	2	2	3
<b>CO2</b>	3	3	1	3	2	3	2	3	2
<b>CO3</b>	3	3	2	3	2	3	2	3	2
<b>CO4</b>	2	3	1	3	2	2	2	3	2
<b>CO5</b>	3	3	1	3	2	2	2	3	2

High – 3

Medium – 2

Low – 1

**M.Com. (Accounting and Finance)**

**PROJECT MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>PROJECT MANAGEMENT</b>		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**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction to Project Management</b>	
Project - Meaning and Definition - Classification of Projects-Stages in a Project Life Cycle-Project Identification and feasibility studies - Introduction to Project Management-Importance.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Project Analysis</b>	
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.	
<b>UNIT III</b>	<b>(12 hrs)</b>

**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****(12 hrs)****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	Utilise 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”, 2<sup>nd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rao P.C.K. (2010), “Project Management & Control”, 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.

**Books for reference:**

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

**Web references:**

1. <https://www.manage.gov.in/studymaterial/PM.pdf>
2. [https://www.dias.ie/jetschool/presentations/PM\\_lecture.pdf](https://www.dias.ie/jetschool/presentations/PM_lecture.pdf)
3. [https://openjicareport.jica.go.jp/pdf/11681731\\_03.pdf](https://openjicareport.jica.go.jp/pdf/11681731_03.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
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)**

**STRATEGIC COST MANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>STRATEGIC COST MANAGEMENT</b>		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 utilise transfer pricing methods in cost determination
5	To apply cost management techniques in various sectors

**Course Units**

<b>UNIT I</b>	<b>(18 hrs)</b>
<b>Introduction to Strategic Cost Management</b>	
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 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	
<b>UNIT II(18 hrs)</b>	
<b>Cost Control and Reduction</b>	
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.	
<b>UNIT III</b>	<b>(18 hrs)</b>



**Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decisionmaking 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 (18 hrs)****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”, 5<sup>th</sup>Edition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup>Edition, HimalayaPublishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and PerformanceEvaluation”, 1<sup>st</sup>Edition, Sultan Chand & Sons, New Delhi.

**Books for reference:**

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup>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
	<b>CORPORATE ACCOUNTING</b>		6	-	-	-	5	6	25	75	100

<b>Learning Objectives</b>	
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**

<b>UNIT 1</b>	<b>(18 hrs)</b>
<b>Issue of Shares and Final Accounts of Companies</b>	
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.	
<b>UNIT II</b>	<b>(18 hrs)</b>
<b>Insurance Company Accounts</b>	
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.	

<b>Unit III</b>	<b>(18 hrs)</b>
<b>Consolidated financial statements</b>	
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	
<b>UNIT IV</b>	<b>(18 hrs)</b>
<b>Contemporary Accounting Methods</b>	
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	
<b>UNIT V(18 hrs)</b>	
<b>Financial reporting</b>	
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”, 14<sup>th</sup>Edition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11<sup>th</sup>Edition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22<sup>nd</sup>Edition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17<sup>th</sup> Edition, Margham Publications, Chennai.

**Books for reference:**

1. ArulanandamM.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8<sup>th</sup>Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19<sup>th</sup>Edition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2<sup>nd</sup>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
<b>CO 1</b>	3	3	2	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	2	3	2	3	3
<b>CO 3</b>	3	3	2	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3	3	3	3
<b>CO 5</b>	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
	<b>SETTING UP OF BUSINESS ENTITIES</b>		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**

<p><b>UNIT I</b> <span style="float: right;"><b>(18 hrs)</b></span></p> <p><b>Startups in India</b></p> <p>Types of business organisations –Factors governing selection 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.</p>
<p><b>UNIT II</b> <span style="float: right;"><b>(18 hrs)</b></span></p> <p><b>Not-for-Profit Organisations</b></p> <p>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</p>

public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –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 – Trade mark, 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	K2

	business entity	
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. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and 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”, 6<sup>th</sup> 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/LexisNexis, 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”, 3<sup>rd</sup> Edition, Nova Publishing, USA

**Web references:**

1. [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
2. [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
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](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**

**FOREXMANAGEMENT**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>FOREXMANAGEMENT</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
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**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction to International Financial Management</b>	
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.	

**UNIT II****(12 hrs)****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
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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 the foreign exchange market	K3
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", 17<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi.
2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.
3. Deepak Tandon (2006), "Forex Management and Business Strategy", 1<sup>st</sup> Edition, Skylark Publications, New Delhi.
4. Sunil Kumar (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", 5<sup>th</sup> 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](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](https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_document/IB.pdf)

Note: Latest edition of the book 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	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
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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
	<b>DERIVATIVES MARKET</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
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 payoff for buyer and identifying commodity markets
5	To <i>analyse</i> the commodities market and its role in trading

**Course Units**

<b>UNIT I</b>	<b>(12 hrs)</b>
<b>Introduction</b>	
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.	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Futures contracts</b>	
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 Trades –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 payoff for buyer of futures and other options like	K2

	hedgingandspeculation.	
CO5	Identifytheevolutionof commoditymarketsandexchangesinIndia.	K3

**Books for study:**

1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited ,2017.
2. Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps” Paperback,2018.
3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi

**Books for reference:**

1. Gupta S.L,(2017) " Financial Derivatives: Theory, Concepts and Problems”, 2<sup>nd</sup> Edition, PHI Learning Pvt Ltd.
2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts and Cases”, 4<sup>th</sup> Edition, Mcgraw-Hill, Noida
3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4<sup>th</sup> 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](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
<b>CO1</b>	2	3	3	3	1	2	3	3	2
<b>CO2</b>	2	2	3	2	3	3	3	1	1
<b>CO3</b>	2	1	1	3	2	2	2	3	3
<b>CO4</b>	1	3	1	3	2	1	2	2	2
<b>CO5</b>	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**

**CORPORATERESTRUCTURINGLAWANDPRACTICE**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>CORPORATERESTRUCTURINGLAWANDPRACTICE</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
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**

<p><b>UNIT I (12 hrs)</b></p> <p><b>Corporate Restructuring and Strategic Planning</b></p> <p>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.</p>
<p><b>UNIT II (12 hrs)</b></p> <p><b>Legal and Procedural aspects related to meetings and petitions</b></p> <p>Meetings and Petitions: Concept, Need and Reasons – Legal Aspects – Procedural Aspects relating to commencing of meetings and presentations of petitions including documentations.</p>
<p><b>UNIT III (12 hrs)</b></p>

**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 (12 hrs)****Buy back of shares**

Buy back 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 Buy back 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", 11<sup>th</sup> Edition, Snow White Publications Pvt. Ltd, Mumbai
2. Ramanujam S. (2019), "Mergers et al", 4<sup>th</sup> Edition, Lexis Nexis Butterworth India
3. Prasad G. Godbole (2013), "Mergers, Acquisitions and Corporate Restructuring", 2<sup>nd</sup> 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](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**

**DRAFTINGANDCONVEYANCING**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>DRAFTINGANDCONVEYANCING</b>		4	-	-	-	3	4	25	75	100

<b>Learning Objectives</b>	
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**

<b>UNIT I (12 hrs)</b>
<b>Drafting and Conveyancing</b>
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.
<b>UNIT II (12 hrs)</b>

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

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

**Courseoutcomes:**

Studentswillbeableto:

CO No.	CO Statement	Knowledge level
CO 1	Explaintheprocedure regardingdraftingand conveyancing	K2
CO 2	Demonstrate thesecretarial practices indrafting	K2
CO 3	Illustrate variousdeeds	K2
CO 4	Demonstrate skills in draftingagreements	K2
CO 5	Explainagreementspertainingtocompanylaw	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”, 2<sup>nd</sup> Edition, Eastern Book Company, Bengalore
3. MyneniS.R. (2022), “Drafting, Pleading and Conveyancing”, Asia Law House, Hyderabad.

**Books for reference:**

1. AgarwalP.K. (2014), “Drafting, Pleading and Conveyancing”, Samudhvb 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](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

## Skill Enhancement Course - I

### SOFT SKILLS AND CAREER ACTUALIZATION

<b>UNIT – I</b>	<b>COMMUNICATION SKILLS.</b>	<b>12 – Hours</b>
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.		
<b>UNIT – II</b>	<b>RESUME PREPARATION AND GROUP DISCUSSION</b>	<b>12 – Hours</b>
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.		
<b>UNIT – III</b>	<b>INTERVIEW TECHNIQUES</b>	<b>12 – Hours</b>
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.		
<b>UNIT – IV</b>	<b>PRESENTATION SKILLS</b>	<b>12 – Hours</b>
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.		
<b>UNIT – V</b>	<b>NEGOTIATION TECHNIQUES</b>	<b>12 – Hours</b>

Negotiation Techniques – Importance of Negotiation Techniques - Inter personal 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, Kogan page india private Ltd, New Delhi 2014.
2. Sankaran.K, And Kumar Maahendra, Group Discussion and Interviews, M.L Publications, 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.

## **Value Added Course:**

### **GST Returns Filling and Procedures**

**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 E way 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 GSTR 3B in GST Portal - 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