

**SACRED HEART COLLEGE (AUTONOMOUS),
THEVARA KOCHI, KERALA, 682013**



**CURRICULUM AND SYLLABUS
FOR**

MASTER OF COMMERCE

CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS)

INTRODUCED FROM 2024 ADMISSION ONWARDS

**BOARD OF STUDIES IN COMMERCE
Sacred Heart College, Thevara, Kochi, Kerala**

Board of Studies in Commerce
SACRED HEART COLLEGE (AUTONOMOUS), THEVARA,
KOCHI, KERALA

Sl.No	Name & Address	Designation/Category
01	Dr. Sanu Varghese (Head of the Department)	Chairman
02	Dr. Santhosh Kumar S. Professor, School of Management Studies, CUSAT, Kalamassery, Kochi.	Expert in the subject from outside the college, nominated by the academic council.
03	Dr. R. Vasanthagopal Associate Professor, School of Distance Edn. Kerala University, Trivandrum	Expert in the subject from outside the college, nominated by the academic council.
04	Expert to be nominated by the Vice Chancellor from a panel of six recommended by the College Principal	
05	Asst. Prof. Ninu Rose Assistant Professor Department of Commerce St. Xavier's College for Women Aluva, Ernakulam	One post graduate meritorious alumnus nominated by the Principal
06	Dr. Madhusoodan Kartha N. V., Assistant Professor, Department of Commerce, Panampilly Memorial Government College	Representative of Government College
07	C. J. George, Founder and Managing Director, Geojit Financial Services Ltd.	Representative from industry, corporate sector or allied area.
08	Dr. Tessa Mary Jose (Dean of Commerce & Management)	Faculty member
09	Dr. Joseph George	Faculty member
10	Dr. Sajoy P.B.	Faculty member
11	Asst. Prof. James V George	Faculty member
12	Asst. Prof. Rev. Fr. Tomy P.P CMI	Faculty member
13	Asst. Prof. Elsa George	Faculty member
14	Dr. Angel Blossom Gonsalvaz	Faculty member
15	Dr. Thomas T.P.	Faculty member
16	Prof. Johnson John	Faculty member
17	Dr. Radhika P.C.	Faculty member

REPORT OF THE BOARD OF STUDIES

The objectives of Higher Education can be achieved only through qualitative changes in the system. Now, as India strives to compete in a globalized economy in areas that require highly trained professionals, the quality of higher education becomes increasingly important. Quality depends on many factors and proper curriculum planning and implementation is one such factor. Improving quality and effectiveness of teaching- learning process depends very much on curriculum development. Curriculum must always change as the frontiers of knowledge expand with time.

Renewing and updating syllabi is the essential ingredient of any university academic system. There ought to be a dynamic curriculum with necessary additions and changes from time to time to maintain the curriculum updated. To meet the needs and requirements of society and in order to enhance the quality and standards of education, updating and re-structuring of the curriculum must be a continuous process.

The Board of Studies in Commerce (Postgraduate) takes this opportunity to express our appreciation to our Principal. We also extend our gratitude to the external Board of Studies Members for their support in coordinating the revision of the syllabus of different subjects.

We place on record our gratitude to the Kerala State Higher Education Council for having taken the initiative to restructure and modernize the PG Courses in Kerala with the introduction of Choice Based Credit and Semester System.

As members of the Board of Studies in Commerce we express our wholehearted gratitude to all those who have helped us in this endeavor.

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1. INTRODUCTION

2. REGULATIONS FOR POST GRADUATE PROGRAMMES UNDER CREDIT SEMESTER SYSTEM (CSS) – 2024

3. SYLLABUS

1. INTRODUCTION

The department aims to be a model and a Centre of excellence in the field of Commerce and Management by providing quality education, promoting high quality research and innovation. It further aims at nurturing students to be competent in their respective fields, contributing towards the upliftment of the nation and the world at large. The department concentrates on the overall development of students by building professionally competent individuals with a sense of social consciousness and integrity.

The M. Com syllabus is framed to impart a better understanding of the facts and concepts already learnt at the UG level through critical analysis and logical reasoning. It also aims at strengthening their problem-solving skills in the respective areas as offered in the various courses. The overall development of personality by identifying the individual interest of each student and encouraging them towards attainment of their goals is yet another objective of the programme. Environmental consciousness and professional ethics are given top priority in the syllabus so as to mould better citizens contributing to the upliftment of society.

The present PG syllabus is based on Outcome Based Education (OBE). It is an educational theory in which each and every part of the education system is linked to its outcome. In other words, it means that at the end of the programme a student who undergoes the programme should have achieved a particular level or set goals. Even though it does not specify a particular method of teaching or assessment for attaining the same, all efforts are aimed at the preset outcomes. The institution has framed separate programme outcomes for the undergraduate and post graduate programmes and the departments have their own programme specific outcomes for UG and PG programmes in tune with the programme outcomes of the institution. The course teachers have framed the course outcomes for their respective courses in line with the programme specific outcomes of the department and all their activities related to teaching including setting of question bank and preparation of course plans are aimed at achieving the preset goals/outcomes.

ELIGIBILITY FOR ADMISSION

Graduation in Commerce/BBA/BBM with not less than CCPA of 4.5 out of 10 in the Core Group (Core + Complementary+ Open Courses)

POSTGRADUATE PROGRAMME OUTCOMES (POS)

At the end of the programme the students are able to,

PO1: Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship, and employability.
PO2: Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
PO3: Make choices based on the values upheld by the institution and have the readiness and know-how to preserve the environment and work towards sustainable growth and development.
PO4: Develop an ethical view of life and have a broader (global) perspective transcending the provincial outlook.
PO5: Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning process.

PROGRAMME SPECIFIC OUTCOMES (PSO's) **M. COM (FINANCE)**

PSO 1: Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation, and securities market.
PSO 2: Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO 3: Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO 4: Developing overall personality of students and inculcating in them problem-solving skills in their respective fields.
PSO 5: Creating a community that contributes towards sustainable development, inclusive growth and involve in nation building through a global perspective and gives priority for ethics.

2.REGULATIONS FOR POST GRADUATE PROGRAMMES UNDER CREDIT SEMESTER SYSTEM (CSS) – 2024

2.1 TITLE

These regulations shall be called ‘SACRED HEART COLLEGE REGULATIONS FOR POST GRADUATE PROGRAMMES UNDER CREDIT SEMESTER SYSTEM (CSS) – 2024

2.2 SCOPE

Applicable to all Postgraduate (PG) programmes of the college with effect from 2024-25 admissions. The provisions herein supersede all the existing regulations for the postgraduate programmes of the college.

2.3 DEFINITIONS

2.3.1 ‘Programme’ means the entire course of study and examinations.

2.3.2 ‘Duration of Programme’ means the period of time required for the conduct of the programme. The duration of the post graduate programme shall be of four semesters spread over two academic years.

2.3.3 ‘Semester’ means a term consisting of a minimum of ninety working days, inclusive of examination, distributed over a minimum of eighteen weeks each having five working days, each with five contact hours of one-hour duration.

2.3.4 ‘Course’ means a segment of subject matter to be covered in a semester. Each course is to be designed variously under lectures/ tutorials / laboratory or fieldwork/ study tour /seminar / project / practical training / assignments / evaluation etc., to meet effective teaching and learning requirements.

2.3.5 ‘Credit’ (Cr) of a course is the numerical value assigned to a course according to the relative importance of the content of the syllabus of the programme.

2.3.6 ‘Extra credits’ are additional credits awarded to a student over and above the minimum credits required for a programme.

2.3.7 ‘Programme Credit’ means the total credits of the PG Programmes. For PG programmes the total credits shall be eighty.

2.3.8 ‘Programme Elective Course’ means a course, which can be chosen from a list of electives and a minimum number of courses is required to complete the programme.

2.3.9 ‘Elective Group’ means a group consisting of elective courses for the programme.

2.3.10 ‘Programme Project’ means a regular project work with stated credits on which the student

undergoes a project under the supervision of a teacher in the parent department / any appropriate institute in order to submit a dissertation on the project work as specified.

- 2.3.10 'Internship'** is on-the-job training for professional careers.
- 2.3.11 'Plagiarism'** is the unreferenced use of other authors' material in dissertations and is a serious academic offence.
- 2.3.12 'Seminar' means** a lecture by a student, expected to train the student in self-study, collection of relevant matter from the books and internet resources, editing, document writing, typing and presentation.
- 2.3.13 'Evaluation'** is the process by which the knowledge acquired by the students is quantified as per the criteria detailed in the regulations.
- 2.3.14 'Repeat Course'** is a course that is repeated by a student for having failed in that course in an earlier registration.
- 2.3.15 'Audit Course'** is a course for which no credits are awarded.
- 2.3.16 'Department'** means any teaching department offering a programme of study approved by the college / institute as per the Act or Statute of the University.
- 2.3.17 'Department Council'** means the body of all teachers of a department in a college.
- 2.3.18 'Faculty Advisor'** is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the department.
- 2.3.19 'College Coordinator'** means a teacher from the college nominated by the College Council to look into the matters relating to CSS-PG system.
- 2.3.20 'Letter Grade'** or simply '**Grade**' in a course is a letter symbol (A⁺, A, B⁺, B etc.) which indicates the broad level of performance of a student in a course.
- 2.3.21 'Grade Point'** (GP), is an integer indicating the numerical equivalent of the broad level of performance of a student in a course.
- 2.3.22 'Grade Point Average'** (GPA) is an index of the performance of a student in a course. It is obtained by dividing the sum of the weighted grade points obtained in the course by the sum of the weights of the course ($GPA = \frac{\sum WGP}{\sum W}$).
- 2.3.23 'Weighted Grade Point'** (WGP) is obtained by multiplying the grade point by its weight ($WGP = GP \times \text{weight}$).

2.3.24 'Credit Point' (CP) of a course is the value obtained by multiplying the grade point (GPA) by the credit (Cr) of the course ($CP = GPA \times Cr$).

2.3.24 'Semester Grade Point Average' (SGPA) is the value obtained by dividing the sum of credit points (CP) obtained by a student in the various courses taken in a semester by the total number of credits of the courses taken by him/her in that semester. The SGPA shall be rounded off to two decimal places and it determines the overall performance of a student at the end of a semester.

2.3.25 'Cumulative Grade Point Average' (CGPA) is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits and shall be rounded off to two decimal places.

2.3.26 'Grace Grade Points' means grade points awarded to a student for course(s), in recognition of meritorious achievements in NSS/Sports/Arts and cultural activities, as per the orders issued by the college from time to time.

2.4 ATTENDANCE

Being a regular college, physical presence in the regular activities, especially, classes and exams, is mandatory for the students. However, if a student secures 75% of attendance, he/she is eligible to appear for the exams, provided there are no other impediments like disciplinary proceedings, malpractice record etc.

2.4.1 Absence: A student found absent for one hour in the forenoon or afternoon session is deprived of attendance for the entire session as far as eligibility for final exam is concerned.

2.4.2 Leave: A student must formally report his/her absence with reasons either in advance, or immediately after the absence for obtaining an approved leave. This applies to all sorts of leave – medical, on duty or similar cases.

2.4.3 The student must retain a copy/section of the approved leave form and produce the same as proof, in case there is any confusion regarding the leave sanctioning. In the absence of such proof, the claims will not be entertained.

2.4.4 Duty Leave: A student representing the college in sports, arts, social service, or academic matters, has to get sanction from the class teacher concerned and submit the leave application form duly endorsed by the class teacher and the Head of the Department, and submit it to the Vice Principal. The same will be forwarded by the Vice Principal for attendance entry. The approval of the Department of Physical Education and the class teacher is required for granting attendance related to sports. The time limit for submission mentioned above is applicable in the case of duty leave as well.

2.4.5 Condonation: A student may have the privilege of condonation of attendance shortage (up to a maximum of ten days) based on genuineness of the grounds of absence (medical reasons or college duty), duly recommended by the department. This is not a matter of right. It is a matter of privilege based on Principal's discretion and the good conduct of the student on the campus. A student of PG programme may have only one such opportunity.

2.4.6 Re-admission: A student whose attendance is inadequate will have to discontinue the studies. Such students, whose conduct is good, may be re-admitted with the approval of Governing

Body, based on recommendation from the department, and assurance from the student and the guardian regarding good conduct and compliance in academic and discipline matters. For this the prescribed re-admission fee must be paid.

- 2.4.7 Unauthorized absence & removal from rolls:** A student absent from the classes continuously for ten consecutive working days without due intimation or permission, shall be removed from the rolls, and the matter shall be intimated to the student concerned. On the basis of the recommendation of the department concerned, re-admission process may be permitted by the principal.

2.5 PROGRAMME REGISTRATION

- 2.5.1** A student shall be permitted to register for the programme at the time of admission.

- 2.5.2** A PG student who registered for the programme shall complete the same within a period of eight continuous semesters from the date of commencement of the programme.

2.6 PROMOTION

A student who registers for the end semester examination shall be promoted to the next semester. However, in extreme circumstances, a student having sufficient attendance who could not register for the end semester examination may be allowed to register notionally by the principal with the recommendation of the Head of the Department concerned and by paying the prescribed fee.

2.7 EXAMINATIONS

All the end semester examinations of the college will be conducted by the Controller of Examinations. The Principal will be the Chief Controller of Examinations. An Examination Committee consisting of the Chief Controller of Examinations, Controller of Examinations, Additional Chief Superintendent, Deans, IQAC Coordinator and other faculty members nominated by the principal will act as an advisory body on the matters relating to the conduct of examinations.

2.8 EVALUATION AND GRADING

2.8.1 Evaluation

The evaluation scheme for each course shall contain two parts:

- a. Continuous Internal Assessment (CIA)**
- b. End Semester Examination (ESE)**

25% weightage shall be given to internal evaluation and the remaining 75% to external evaluation and the ratio and weightage between internal and external is **1:3**, for the courses with or without practical's (except the courses offered by the School of Communications). In the case of courses offered by the School of Communications, the internal-external assessment ratio shall be **1:1**. In their case, the components for evaluation and their respective weightage shall be determined by their Board of Studies. Both internal and external evaluation shall be carried out in the grading system and the GPAs are to be rounded to two places of decimals.

2.8.2 Direct Grading: The direct grading for the components of CIA shall be based on six letter grades (A+, A, B, C, D and E) with numerical values of 5, 4, 3, 2, 1 and 0 respectively as per the following scale of accuracy/level of quality. The questions for internal test papers and the end semester examination shall be prepared in such a way that the answers can be awarded A+, A, B, C, D and E grades.

Grade	Grade Points	Scale of accuracy/Level of quality
A+	5	Greater than or equal to 90%
A	4	80% to less than 90%
B	3	60% to less than 80%
C	2	40% to less than 60%
D	1	20% to less than 40%
E	0	Less than 20%

2.8.3 Grade Point Average (GPA): Internal and external components are separately graded and the combined GPA shall be calculated for each course with weightage **1** for internal and **3** for external.

2.8.4 Components of Continuous Internal Assessment (CIA): Grades shall be given to the evaluation of theory/practical/project/comprehensive viva-voce and all internal evaluations are based on the Direct Grading System.

The Board of studies of the respective subject is permitted to make changes, if necessary, with regard to the weightages for the components of CIA without changing the total weightage of 5.

a. Components of Internal Evaluation (for theory)

Sl.No	Components	Weightage
i.	Assignments	1
ii.	Seminar	1
iii.	Quiz/Field study/Industrial Visit/Viva Voce/Study Tour	1
iv.	Test paper-1	1
v.	Test paper-2	1
	Total	5

b. Components of Internal Evaluation (for practical)

Components	Weightage
Laboratory Involvement	1
Written/ Lab Test	2
Record	1
Viva Voce	1
Total	5

c. Components of Internal Evaluation (for project)

Components	Weightage
Relevance of the topic and analysis	2
Project content and presentation	2
Project viva voce	1
Total	5

d. Components of Internal Evaluation (for comprehensive viva voce)

Components	Weightage
Comprehensive viva voce (all courses from first semester to fourth semester)	5
Total	5

2.8.5 Components of End Semester Examination (ESE):

a. For Theory

Evaluation shall be based on the following pattern of questions:

Sl. No.	Type of Questions	Weight	*Number of questions to be answered
1	Short answer type questions	1	8 out of 10
2	Short essay/problem solving type questions	2	6 out of 8
3	Long essay/problem solving type questions	5	2 out of 4

*Board of studies of respective subjects can decide on the number questions in each of type of questions.

b. For Practical

Components of External Evaluation (for practical)

Components	Weightage
Laboratory Involvement	3
Written/ Lab Test	6
Record	3
Viva Voce	3
Total	15

The Board of studies of the respective subject is permitted to make changes, if necessary, with regard to the weightages for the components of Practical Examinations (External) without changing the total weightage i.e. 15. The pattern of questions for external evaluation of practical examinations can also be prescribed by the respective Board of Studies.

c. Components of External Evaluation (for project)

Components	Weightage
Relevance of the topic and analysis	3
Project content and presentation	7
Project viva voce	5
Total	15

d. Components of External Evaluation (for comprehensive viva voce)

Components	Weightage
Comprehensive viva voce (all courses from first semester to fourth semester)	15
Total	15

2.8.6 Project: Project work is a part of the syllabus of most of the programmes offered by the college. The guidelines for doing projects are as follows:

- i. Project work shall be completed by working outside the regular teaching hours.
- ii. Project work shall be carried out under the supervision of a teacher in the concerned department or an external supervisor.
- iii. A candidate may, however, in certain cases be permitted to work on the project in an industrial / Research Organization/ Institute on the recommendation of the Supervisor.
- iv. There should be an internal assessment and external assessment for the project work in the ratio 1:3
- v. The external evaluation of the project work consists of valuation of the dissertation (project report) followed by presentation of the work and viva voce.

2.9 PERFORMANCE GRADING

2.9.1 Students are graded based on their performance (GPA/SGPA/CGPA) at the examination on a 7-point scale as detailed below

Range	Grade	Indicator
4.50 to 5.00	A+	Outstanding
4.00 to 4.49	A	Excellent
3.50 to 3.99	B+	Very Good
3.00 to 3.49	B	Good (Average)
2.50 to 2.99	C+	Fair
2.00 to 2.49	C	Marginal (Pass)
Up to 1.99	D	Deficient (Fail)

2.9.2 No **separate minimum** is required for internal evaluation for a pass, but a minimum a 'C' grade is required for a pass in an external examination. However, a minimum 'C' grade is required for pass in a course and the programme as well.

2.9.3 A student who fails to secure a minimum grade 'C' for a pass in a course shall be permitted to write the examination along with the next batch.

2.9.4 Improvement of GPA: The candidates who wish to improve the GPA of the external examinations of a course/courses can do the same by appearing in the external examination of the semester concerned along with the immediate junior batch. The facility is restricted to first and second semesters of the programme.

2.9.5 Computation of SGPA and CGPA: For the successful completion of a semester, a student should pass all the courses and score at least the minimum SGPA grade 'C'. After the successful completion of a semester, Semester Grade Point Average (**SGPA**) of a student in that semester is calculated as the ratio of the sum of the credit points of all courses taken by a student in the semester to the total credits of that semester.

Thus, **SGPA** = **TCP/TCr**, where **TCP** is **Total Credit Point of that semester** ($\sum_{i=1}^n CP_i$) and **TCr** is **Total Credit of that semester** ($\sum_{i=1}^n Cr_i$) where 'n' is the number of courses in that semester.

Cumulative Grade Point Average (**CGPA**) of a programme is calculated as the ratio of the sum of the credit points of all the courses of the programme to the total credits of the programme.

$$\text{CGPA} = \frac{\sum(\text{SGPA} \times \text{TCr})}{\sum \text{TCr}}$$

The SGPA/CGPA shall be rounded off to two decimal places.

For the successful completion of a programme, a student should pass all the courses and score at least the minimum CGPA grade 'C'. However, a student is permitted to move to the next semester irrespective of her/his SGPA.

To ensure transparency of the evaluation process, the internal assessment grade awarded to the students in each course in a semester shall be published on the notice board/website at least one week before the commencement of external examination. There shall not be any chance for improvement for internal assessment grade.

The course teacher and the faculty advisor shall maintain the academic record of each student registered for the course which shall be forwarded to the controller of examinations through the Head of the Department and a copy should be kept in the department for at least two years for verification.

2.10 REGISTRATION FOR THE EXAMINATION

- a. All students admitted in a programme with remittance of prescribed fee are eligible for the forthcoming semester examinations.
- b. Online application for registration to the various End Semester Examinations shall be forwarded to the CE along with prescribed fee for each course in prescribed format.

- c. The eligible candidates who secure the prescribed minimum attendance of the total duration of the course and possess other minimum qualification prescribed in the regulations for each course shall be issued the hall tickets. The hall ticket shall be downloaded by the students from the college website.

The mode of fee remittance shall be through the prescribed bank.

2.11 SUPPLEMENTARY EXAMINATIONS

Candidates who failed in an examination can write the supplementary examination conducted by the College along with regular examinations.

2.12 PROMOTION TO THE NEXT HIGHER SEMESTER

A candidate shall be eligible for promotion from one semester to the next higher semester if,

- a. He / she secures a minimum 75 % attendance and registered for the End Semester Examination of the programme for which he/she is studying.
- b. His / her progress of study and conduct are satisfactory during the semester completed, as per the assessments recorded by the course teachers and the Head of the Department concerned.

2.13 CERTIFICATES

1. Diploma and Degree certificates are issued by the Mahatma Gandhi University, Kottayam as per the act and statues of the University on the submission of the consolidated mark / score cards of the students by the College.
2. A consolidated mark / scored card shall be issued to the candidates after the publication of the results of the final semester examination taken by the candidate.
3. A Course Completion Certificate with classification shall be issued to students till the provisional certificate is issued by the university.

2.14 RANK CERTIFICATE

Candidates shall be ranked in the order of merit based on the CGPA secured by them. Grace grade points awarded to the students shall not be counted for fixing the rank/positions. Rank certificates shall be issued to the candidates who secure positions from the first to the third in the order of merit. The position certificates shall be issued to the next seven candidates in the order of merit.

2.15 AWARD OF DEGREE

The successful completion of all the courses with 'C' grade shall be the minimum requirement for the award of the degree.

2.16 MONITORING

There shall be a Monitoring Committee constituted by the Principal consisting of faculty advisors, HoD, a member from Teaching Learning Evaluation Committee (TLE) and the Deans to monitor the internal evaluations conducted by college. The course teacher, class teacher and the deans should keep all the records of the internal evaluation, for at least a period of two

years, for verification.

Every programme conducted under Credit Semester System shall be monitored by the College Council under the guidance of IQAC Coordinator, Controller of Exams, Academic Deans and HoDs. An academic committee consisting of the vice principal, deans and teachers nominated by the Principal shall look after the day-to-day affairs of these regulations.

2.17 GRIEVANCE REDRESSAL MECHANISM

In order to address the grievance of students regarding Continuous Internal Assessment (CIA) a three-level grievance redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

Level 1: Level of the course teacher concerned

Level 2: Level of a department committee consisting of the Head of the Department, a coordinator of internal assessment for each programme nominated by the HoD and the course teacher concerned.

Level 3: A committee with the Principal as Chairman, Dean of the Faculty concerned, HOD of the department concerned and one member of the Academic Council nominated by the Principal every year as members

2.18 TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Principal of the college has the power to make changes in these regulations, by due orders, that shall be applied to any programme with such modifications as may be necessary on the recommendations of the Board of Studies of the respective programme.

3.SYLLABUS M.COM PROGRAMME STRUCTURE

SEMESTER I

Sl.	Code	Title	Instructional	Credit
1.	24P1COMT01	Advanced Financial Accounting-I	90	4
2.	24P1COMT02	Management and Organizational Behavior	90	4
3.	24P1COMT03	Financial Management Principles	90	4
4.	24P1COMT04	Research Methodology	90	4
5.	24P1COMT05	Quantitative Techniques	90	4

SEMESTER II

Sl.	Code	Title	Instructional	Credit
1.	24P2COMT06	Advanced Financial Accounting-II	90	4
2.	24P2COMT07	Human Resource Management	90	4
3.	24P2COMT08	Strategic Financial Management	90	4
4.	24P2COMT09	Strategic Management	90	4
5.	24P2COMT10	Operations Management Techniques	90	4
		Compulsory Internship Programme	One Month	

SEMESTER III

Sl.	Code	Title	Instructional	Credit
1.	24P3COMT11	Management Accounting	90	4
2.	24P3COMT12	Business Taxation - Law and Practice	90	4
3.	24P3COMT13	Corporate Governance and Business Ethics	90	4
4.	24P3COMT14	International Business Environment	90	4
5.	24P3COMT15	Econometrics for Finance	90	4

SEMESTER IV (Elective -Finance)

Sl.	Code	Title	Instructional	Credit
1.	24P4COMT16ELI	Advanced Cost Accounting	90	3
2.	24P4COMT17ELI	Business Taxation- Assessment and Procedures	90	3
3.	24P4COMT18ELI	International Financial Management	90	3
4.	24P4COMT19ELI	Derivatives and Risk Management	90	3
5.	24P4COMT20ELI	Security Analysis and Portfolio Management	90	3
6.	24P4COMPJ	Project/Dissertation		3
7.	24P4COMCV	Viva-Voce		2

M COM PROGRAMME-CORE COURSES

24P1COMT01; ADVANCED FINANCIAL ACCOUNTING – I

SEMESTER I

Credit-4

Hrs 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Critical analysis and valuation of goodwill and value of shares and compare the real value of shares and with the market prices				*	
CO-2	Determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	*			*	
CO-3	Students are able to prepare consolidated financial statements of group companies and reconstruction procedures of companies.	*	*			
CO-4	Develop and Awareness on the Procedure of Bankruptcy under the recent Bankruptcy Procedure Code					
CO-5	Providing an in depth understanding about theoretical and practical aspects of major Indian Accounting Standards to apply the same in different practical situations.	*				*

OBJECTIVES

- To know the methods of valuation of goodwill and share.
- To acquaint with the amalgamation and reconstruction procedures of companies.
- To learn the Procedure of Bankruptcy under the recent Bankruptcy Procedure Code.
- To understanding about theoretical and practical aspects of major Indian Accounting Standards

MODULE – 1

Valuation of Goodwill and shares

a) Goodwill- meaning and definition, Factors affecting goodwill, -Methods of valuing goodwill- Average profit method-Super profit method, Annuity method and capitalization method.

b) Valuation of share-Need for valuation-Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value.

(15 Hrs.)

MODULE - 2

Amalgamation, Absorption and External Reconstruction-Amalgamation in the nature of merger and Amalgamation in the nature of purchase- Purchase Consideration-Net payment method-Net Asset method-share exchange method-Entries in the books of purchasing company- entries in the books of vendor company-consolidated balance sheet-Inter-company Owings and holdings-Advanced problems. **(25 Hrs.)**

MODULE - 3

Alteration of share capital and internal reconstruction-Procedure for reducing share capital- Re-organization-Scheme of reconstruction-Accounting entries on internal reconstruction.

(15 Hrs.)

MODULE – 4

Institutional Framework Under the Code-Adjudicating Authorities-Insolvency and Bankruptcy Board of India-its scope and Functions-Insolvency Professional Agencies and Role-Insolvency Professionals-Resolution Process under the code-Corporate Insolvency Resolution Process-Resolution Process for Individuals-Exit Route under the Code-Order of Priority of Debt-Voluntary Liquidation-Bankruptcy Order

(15 Hrs.)

MODULE - 5

Meaning and Definition of Accounting Standards-Need for Standards-Process of Development of Standards-its Applicability-Advantages of AS-Accounting Standard Board and its Role-AS Ind AS-

1 Presentation of financial statements

Ind AS 2 - Inventories

Ind AS 16- Property, Plant and Equipment

Ind AS 33- Earning Per Share

Ind AS 36- Impairment of Assets

Ind AS 38-Intangible assets

(20

Hrs.)

REFERENCE BOOK

1. Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co.
2. Advanced accountancy, Arulanandam & Raman, Himalya Publishing House.
3. Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Ltd.
4. Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand Co.
5. Advanced Financial Accounting, S.N.Maheswari.
6. Advanced Financial Accounting, Paul &Kaur.
7. Advanced Financial Accounting, B.D. Agarwal.
8. Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers.

**24P1COMT02; MANAGEMENT AND ORGANISATIONAL
BEHAVIOUR**

SEMESTER I

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To ensure students' knowledge enhancement on various management concepts	*				
CO-2	To equip students with various management functions and OB techniques	*				
CO-3	Make students familiar with the topics of motivation and leadership	*				
CO-4	Make students appreciate change management and its techniques					*
CO-5	Understand the relevance of goal, goal setting and its congruency		*			
CO-6	Help them explore more about recent trends in Management			*		

OBJECTIVES

- To help the students to understand the conceptual framework of management and organizational behavior.
- To understand the managerial applicability of the concepts.

MODULE - 1

Management - Concept – Fayol's Principles of Management – Corporate Social Responsibility – Planning – Nature - Process – Span of Management – MBO -MBE. **(15 Hrs.)**

MODULE – 2

Organization – Features – Significance – Organizational Goals – Primary and Secondary Goals – Organizational Goals and Individual Goals – Importance of Goal Congruency - Goal Succession.
(15 Hrs.)

MODULE – 3

Organizational Behavior – Concepts – Significance – Relationship between Management and OB – Contributing disciplines to OB – Challenges and Opportunities – Organizational Development – Concepts of OD – OD Interventions – Change Management – Need for Change – Resistance to Change – Overcoming resistance to change.
(20 Hrs.)

MODULE – 4

Groups in Organization – Nature – Stages of Group Development – Types of Groups – Formal and Informal Groups – Conflict – Definition – Functional and Dysfunctional aspect of Conflict – Types of Conflict – Conflict Process – Intra Individual Conflict – Goal Conflict – Interpersonal Conflict – Inter Group Conflict – Strategies - Organizational Conflict – Conflict Handling Mechanism.
(25 Hrs.)

MODULE – 5

Modern Techniques in Management – Quality Circle – TQM – BPR – Six Sigma – Kaizen – Bench Marking - Collective Bargaining and Workers Participation in Management.
(15 Hrs.)

REFERENCE BOOKS

1. Human Relations and Organizational Behavior – R. S. Dwivedi.
2. Management Process and OB – Sharma and Gupta.
3. Principles of Management – T Ramaswamy.
4. Organizational Behavior – Aswathappa.
5. Principles of Management – B. S. Moshal.
6. Management Theory and Practice – J. P. Mahajan.
7. Principles and Practice of Management – Peter. F. Drucker.
8. Principles of Management – L. M. Prasad

**24P1COMT03; FINANCIAL MANAGEMENT
PRINCIPLES**

SEMESTER I

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Familiarise the various concepts and approaches in financial management	*				
CO-2	Understand various issues involved in financial management of a firm	*				
CO-3	Equip them with advanced analytical tools and techniques that are used for making sound financial decisions				*	
CO-4	Enable students to compare and contrast the implications of financial decisions				*	
CO-5	Familiarise the types of financial decisions namely financing, dividend and investment decisions				*	
CO-6	Enables comparison of the risk- return analysis and liquidity-profitability analysis of different alternatives in financial management				*	*

OBJECTIVES

- To introduce the subject of financial management.
- To acquaint the student with various methods and techniques of financial management.

MODULE - 1

Financial Management-Meaning, Scope and Objectives- Financial Decisions- Financial Planning- Functions of a Financial Manager- Concept and Relevance of **Time Value of Money**- Compounding Technique and Discounting Techniques. **Cost of Capital**-concepts, importance and computation- cost of debt, cost of preference capital, cost of equity, cost of retained earnings-Weighted Average Cost of Capital (WACC)-book value and market value weights- Marginal Cost of Capital. (15 Hrs.)

MODULE - 2

Financing decisions- Capital Structure-financial structure-pattern of capital structure, balanced capital structure, determinants of capital structure and optimum capital structure- Capital Structure Theories- Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional Approach and MM Approach. **Leverage Analysis**-Concept, meaning and measurement of Financial leverage, Operating leverage and Combined Leverage-Financial risk and Operating risk-EBIT-EPS-Indifference Point. (20 Hrs.)

MODULE - 3

Dividend decisions- internal financing, forms of dividend, dividend policy and its objectives, stability of dividend- dividend theories-Relevance theories, Walters Model & Gordons Model- Irrelevance theories, Residual approach & MM Theory. (10 Hrs.)

MODULE - 4

Long term investment decisions- Capital Budgeting-nature, features and significance-traditional methods of capital budgeting-payback period-ARR-Discounted cash flow methods-bailout payback period- NPV-IRR-Profitability Index- risk analysis in capital budgeting- techniques of risk analysis. (20 Hrs.)

MODULE - 5

Working Capital Management-concepts, types, determinants- optimum level of current assets- liquidity Vs profitability- risk return trade off-working capital financing- estimating working capital needs.- **Inventory Management**- nature, objectives, inventory control methods and inventory valuation- **Receivables Management**-need, importance, levels of receivables, selection and evaluation of receivables- credit policy, credit evaluation, credit terms, collection of receivables-cost benefit analysis- average age of receivables- credit risk and default risk analysis-monitoring of receivables-factoring. **Cash Management**- meaning, motives for holding cash- cash planning, managing cash inflows and outflows-investing surplus cash-determining optimum cash balance- liquidity profitability analysis. (25 Hrs.)

REFERENCE BOOKS

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey, I. M., *Financial Management*, Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, McGraw Hill.
4. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill.
5. Damodaran, A., *Corporate Finance: Theory and Practice*, John Wiley & Sons.
6. Chandra, P. *Financial Management*, Tata McGraw Hill.
7. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance, Indian Edition*, Cengage Learning
9. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.
10. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.
11. Meyer. et.al, *Contemporary Financial Management*, Cengage Learning.
12. CA Saravanaprasath and CA B. Shekhar, WoltersKluver. *Financial Management*
13. Ravi M Kishore, Taxmann Publications, *Financial Management*

24P1COMT04; RESEARCH METHODOLOGY

SEMESTER I

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To enumerate basic research methodology concepts and steps in research	*				
CO-2	Understand research problem, research design, related terminologies apart from familiarizing research hypothesis and research proposal	*			*	
CO-3	To comprehend various methods of sampling and sampling techniques	*				
CO-4	Enhancement of knowledge in data collection, analysis and interpretations	*			*	
CO-5	5. To acquire knowledge for the successful application of computers in research and related areas	*	*			
CO-6	6. To formulate and generate research reports in a logical and scientific manner		*			*

OBJECTIVES

- To help the students to understand how to do research in the area of commerce and management.

MODULE - 1

Research-meaning-significance-objectives-types of research-research methods Vs methodology- steps in research. **(15 Hrs.)**

MODULE - 2

Research problem-definition-nature-formulation-techniques of defining the problem-research design-meaning-needs-types-of research design- variables-dependent and independent variables- extraneous variables-intervening variable-dichotomous variable-research proposal and its preparation-Research hypothesis-types of hypotheses. **(20 Hrs.)**

MODULE - 3

Sampling design-census and sample survey-sample frame-sample size-methods of sampling. **(15 Hrs.)**

MODULE - 4

Collection and analysis of data-Data types of data-methods of data collection-preparation of questionnaire or interview schedule-measurement and scaling techniques-nominal data-interval data-ordinal data –ratio data- Reliability analysis and its need-analysis of data-uni-variate analysis-bi-variate analysis-multi-variate analysis-cross tabulation. **(20 Hrs.)**

MODULE - 5

Computer application for research- SPSS for data analysis: data entry in SPSS; Data analysis tools in SPSS; Calculation of Descriptive statistics, Correlation and Regression -Research reporting-relevance-characteristics of a good research reports- contents of a report-citing references using APA style-MLA style-Chicago style-plagiarism **(20 Hrs.)**

REFERENCE BOOKS

1. Statistical methods for research, Prof.K. Kalyanaraman, Prentice Hall Pvt.Ltd.
2. Business research, Collis, Palgrave Macmillian.
3. Research Methods for Business: A Skill Building Approach, Sekaran.
4. Management Research Methods, Velde.
5. Business Research Methodology, Dwivedi.
6. Research methodology, Ramamoorthi.
7. Research methodology, CR. Kothari, Vishwaprakasan.
8. Research methodology, R. Paneerselvam, Prentice Hall of India.
9. Research Methodology, OR. Krishna Swami, Himalaya Publishing house
10. Methodology and techniques of social research, Himalya Publishing House.
11. Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
12. Bajpai, SR, Methods of Social Survey and Research, KitabGhar, Kanpur.

24P1COMT05; QUANTITATIVE TECHNIQUES

SEMESTER I

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand various quantitative & statistical methods	*				
CO-2	Understand data and draw inference from data	*				
CO-3	Calculate and interpret statistical values by using statistical tools	*				
CO-4	Demonstrate an ability to apply various statistical tools to solve business problem				*	
CO-5	Understand and master the handling of data and employ proper analyses	*				
CO-6	Demonstrate their competence and confidence in using descriptive statistics	*	*			
CO-7	Carry out a simple sample survey, analyse the results and present the findings to the class. Extrapolate from data the important trends in order to forecast as accurately as possible	*				*
CO-8	. Extrapolate from data the important trends in order to forecast as accurately as possible				*	

OBJECTIVES

- To understand statistical tools for quantitative analysis
- To understand the statistical tools for research and business decision making.

MODULE - 1

Meaning of quantitative techniques, classification of QT, application of QT in business, industry and management, merits and limitations of QT. **(5 Hrs.)**

MODULE - 2

Probability- basic concepts – theorems – conditional probability – Baye's theorem – probability distributions, binomial, Poisson and normal distribution. **(25 Hrs.)**

MODULE - 3

Sampling theory and statistical inference-sampling and non - sampling errors-statistic and parameter-sampling distributions-standard error - point estimate-interval estimate-statistical inference-testing of hypotheses – procedure- type I error-type II error-Z test, t test - features– applications, Z/t test for means, difference of means, paired t test, test for proportion, difference of proportion, confidence limits for mean and proportion, testing the significance of correlation coefficient, F-test – application, analysis of variance – one way and two way classification. **(40 Hrs.)**

MODULE - 4

Non- parametric test-chi-square test, sign test, run test, Mann-Whitney U test, Kruskal-Wallis or H test. **(10 Hrs.)**

MODULE - 5

Association of attributes-consistency of data-association and disassociation - methods of studying association-comparison of observed and expected frequencies method, proportion method, Yule's coefficient of association, coefficient of colligation-efficient of contingency. **(10 Hrs.)**

REFERENCE BOOKS

1. Quantitative Techniques for Statistical Decision Making, Digambar Patri & Priyambada Patri, Kalyani Publishers, Ludhiana.
2. Statistics for Management, Richard Levin, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Quantitative Methods, O.R, Reddy & Appanayya, Himalaya Publishing House, New Delhi.
4. Statistical Methods for Research, Prof. K. Kalyanaraman, Prentice Hall, India Pvt. Ltd., New Delhi.
5. Statistical Methods, S.P, Gupta, Sulthan Chand & Sons, New Delhi.
6. Fundamentals of Statistics, S.C. Guptha, Himalaya Publishing House, Mumbai.
7. Quantitative Methods, D.R. Agarwal, Vrinda Publications.
8. Quantitative Techniques, C.R. Kothari, Vikas Publishing House, New Delhi.
9. Statistics – theory methods and applications, sancheti and Kapoor, Sulthan Chand & Sons, New Delhi

**24P2COMT06; ADVANCED FINANCIAL ACCOUNTING
PAPER – II**

SEMESTER II

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	After the successful completion of the course the students are expected to understand and manage accounts in a real- life situation which will enabling them to explore a career in the field of Accounting.	*			*	
CO-2	Critical thinking and selection of different methods of valuation based on situation will help in the development of overall personality and problem-solving capacity.				*	
CO-3	Green accounting, which considering impact of business activities in the natural resources enabling students to contribute towards sustainable development and environment friendliness					*
CO-4	Study of Farm Accounting, Accounting of Hotels and Educational institutions will contribute towards sustainable development and inclusive growth	*				*
CO-5	Study of double accounting followed by Public Utility Undertakings, leads to better citizenship.	*				*
CO-6	Study of recent developments in Accounting like Green accounting Artificial intelligence in Accounting- Forensic Accounting gives better career opportunities		*			

OBJECTIVES

- To understand the proceedings of the preparation of consolidated balance sheet
- To get an idea about green accounting, Double accounts, Farm.

accounts, voyage accounts, and liquidation proceedings of companies

MODULE - 1

Accounts of holding companies, consolidated balance sheet-minority interest-cost of control-pre- acquisition and post-acquisition profit-elimination of common transaction-contingent liabilities - unrealized profit-bonus issue-revaluation of assets and liabilities-treatment of dividend- debentures and preference shares of subsidiary companies. **(30 Hrs.)**

MODULE - 2

Accounts of public utility undertakings-double account system-accounts of electricity concerns-computation of reasonable return and clear profit-replacement of asset. **(20 Hrs.)**

MODULE - 3

Liquidation Accounts - Statement of Affairs – Deficiency Accounts - Liquidators Final Statement of Accounts. **(15 Hrs.)**

MODULE - 4

Accounting for specialized type of business - Voyage Accounts - Accounts of Underwriters – Accounting for Hotels – Accounting for Educational Institutions **(15 Hrs.)**

MODULE - 5

Developments in Accounting - Green Accounting – Meaning - Scope and importance - Green Accounting concepts - Advantages and Limitations – Artificial Intelligence in Accounting – Forensic Accounting. **(10 Hrs.)**

REFERENCE BOOKS

1. Financial accounting, Nirmalgupta, Ane books private limited.
2. Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co.
3. Advanced accountancy, Arulanandam & Raman, Himalaya Publishing House.
4. Fundamentals of Financial accounting, Nasseem Ahmed, Ane books Pvt, Limited.
5. Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand Co.
6. Advanced Financial Accounting, S.N.Maheswari.
7. Advanced Financial Accounting, Paul & Kaur.
8. Advanced Financial Accounting, B.D. Agarwal.
9. Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers

24P2COMT07; HUMAN RESOURCE MANAGEMENT

SEMESTER II

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To enhance students' knowledge on human resource management	*				
CO-2	To equip students with various HR concepts	*				
CO-3	Make students familiar with the latest trends in HRM		*			
CO-4	Help students understand the importance of recruitment and selections	*				
CO-5	Help them appreciate the concepts of motivation and leadership apart from familiarizing them with the relevant theories.	*			*	

OBJECTIVES

- To help the students to understand the human resource functions in an organization.

MODULE - 1

Human Resource Management – Introduction – Nature – Features – Scope – Objectives – Importance – Functions – Managerial and Operative Functions – Personnel Management Vs Human Resource Management – Qualification and Qualities of Human Resource Manager.

(15 Hrs.)

MODULE – 2

Human Resource Planning – Concepts – Objectives – Importance – Process – Limitations – Job Analysis. Recruitment – Sources – Methods and Techniques of Manpower -Characteristics of a Good Recruitment Policy - Principles of Recruitment – Factors affecting Recruitment - Selection

– Concept – Procedures – Placement and Induction.

(20 Hrs.)

MODULE – 3

Human Resource Development – Concept – Objectives – Needs – Significance – Principles of HRD – Qualities of an HRD Manger. **(15 Hrs.)**

MODULE – 4

Motivation – Meaning – Objectives – Types of Motivation – Management Techniques to improve Motivation – Employee Morale and Productivity – Nature and Significance of Morale – Factors influencing Morale – Concepts and Significance of Productivity – Factors influencing Productivity – Performance Appraisal – Meaning – Purpose – Methods of Performance Appraisal. **(15 Hrs.)**

MODULE – 5

Leadership - Styles – Theories of Leadership Styles – Managerial Grid – Contingency Theory – Theory X and Y – Situational Theory – Path Goal Theory – Leader Participation Model – Leader Member Exchange Theory – 3 D Model of Leadership – RensisLikert’s Four System of Management – Charismatic Leadership Theory – Transformation Leadership Theory – Social Learning Approach – HR Analytics **(20 Hrs.)**

REFERENCE BOOKS

1. Fundamentals of HRM – Rajib Lochan Dhar.
2. HRM – Seema Sanghi.
3. Personnel and HRM – Subbarao.
4. HRM – Fisher.
5. HRM – C. B. Gupta.
6. HRM – L. M. Prasad.
7. Advanced HRM – S. C. Gupta.
8. HRM - Bratton

**24P2COMT08; STRATEGIC FINANCIAL
MANAGEMENT**

SEMESTER II

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the application of Strategic Management concepts in finance area	*				
CO-2	Examine the tax implications of various events and financial decisions				*	
CO-3	Evaluation of the cost-benefit analysis of various events in the business				*	
CO-4	Examine the legal procedures of various events and financial decisions	*			*	
CO-5	Evaluate and justify the reasons for taking a particular financial decision	*			*	
CO-6	Familiarise with the different alternatives and its financial implications when confronting a problem.				*	

OBJECTIVES

- To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.

MODULE – 1

Strategic Financial Management- Meaning, Characteristics & Features, Scope, Importance- Success factors and Constraints to Strategic Financial Management- Contemporary Issues and Strategic Financial Management- Strategic Cost Management- Strategic Planning and Financial Planning- Corporate Strategy and Financial Strategy.

(15 Hrs.)

MODULE – 2

Innovative approach to Internal Cost-Profit Analysis- An all-round assessment of cost, Traditional cost-computation or cost absorption, Strategic cost analysis, Product & Activity costing, Micro-level cost analysis, Cost-Profit-Sales analysis, Multi-Product or Multi-Project Cost-Profit Appraisal. Case Study. (15 Hrs.)

MODULE – 3

Expansion and Financial, Restructuring: Mergers and amalgamations - corporate restructuring, reasons for merger, legal procedure for merger, benefits and cost of merger; Determination of swap ratios; Evaluation of merger proposal; Corporate and distress restructuring. Tax Issues Relating to Business Restructuring: -amalgamation & Demerger, acquisition, buyout, buyback of shares, consolidation, divestiture, strategic alliances and other forms- various provisions. (35 Hrs.)

MODULE – 4

Leasing: Meaning, importance, types, tax considerations, and accounting considerations. Evaluation of lease from the point of view of lessor and lessee and Lease versus buy decision. (15 Hrs.)

MODULE – 5

Venture capital: Concept and developments in India; Process and methods of financing, fiscal incentives. (10 Hrs.)

REFERENCE

1. Allen D: *An introduction to Strategic Financial Management*, CIMA/Kogan page, London.
2. Chandra, Prasanna: *Financial Management*, Tata McGraw Hill Delhi.
3. Julian, Lowenthal, Survival, *Strategic for Financial Services*, John Wiley, 2002.
4. Hull J.C Options, *Futures and other Derivative Securities*, Prentice Hall of India Delhi
5. Mattoo, P.K. *Corporate Restructuring: An Indian Perspective*, Macmillan, New Delhi.
6. Pandey, I.M. *Financial Management*, Vikas Publications, Delhi.
7. Smith, C.W Smithson., and D.S Wilford; *Managing Financial Risk*, Harper and Row New yolk.
8. MY. Khan, *Indian Financial System*, Tata McGraw Hill, 2001

24P2COMT09; STRATEGIC MANAGEMENT

SEMESTER II

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To familiarize students with strategic decision making in organisations				*	
CO-2	Analyse operations of an organisation in a strategic perspective				*	*
CO-3	Formulization of strategies in varies organizational business situations				*	
CO-4	To enhance students' knowledge in the areas of organizational strategies viz take overs, consortium, networking and acquisitions	*				
CO-5	To learn the implementation criterion as well as to identify the performance gap through analysis and to negate the same.		*			

OBJECTIVES

- To understand the framework across strategic analysis, strategy formulation, and strategic implementation

MODULE – I

Basic concept of strategy and strategic management - strategic management process - models of strategic management - approaches to strategic decision making – vision – mission – objectives – goals – strategic levels in an organization – SBU (15 Hrs.)

MODULE – II

Environmental analysis-concept of environment-micro and macro environment-environmental scanning-models for environmental analysis-value chain analysis-SWOT analysis-BCG matrix-

GE's spot light matrix-Tows Matrix.

(15 Hrs.)

MODULE – III

Strategic planning and formulation-stages of strategic planning-strategic alternatives- types of strategies-growth strategies-dependency and reduction strategies-horizontal and vertical integration-backward and forward integration-diversification and defensive strategies-generic strategies-grand strategies-portfolio strategies-turn around strategies. **(25 Hrs.)**

MODULE – IV

Organizational level strategies-capacity expansion-mergers-joint ventures-acquisition, - takeovers-consortia-networking-franchising-licensing-sub contacting-concentric diversification - conglomerate diversification-7 S framework-competitive analysis and strategies. **(20 Hrs.)**

MODULE – V

Strategy implementation-evaluation and control-various approaches to implementation of strategy-strategic choice-strategy and structure-strategic control process-operational control-performance gap analysis-models and tools of control-future of strategic management.

(15 Hrs.)

REFERENCE BOOKS

1. Text book of strategic management, U.C. Mathur, Macmillain India limited.
2. Strategic Management: An Integrated Approach, Hill.
3. Strategic Management, CN.Sontakki, Kalyani Publications.
4. Strategic Management: Theory and Practice, Parnell.
5. Fundamentals of Strategic Management, Parthasarthy.
6. Strategic Management, White, Palgrave Macmillian,
7. Strategic Management, Francis Cherunilam, Himalaya Publishing House.
8. Jauch Lawrance R, Business Policy and strategic Management, MacGraw Hill Co.
9. Sharmma RA, Strategic Management in Indian companies, Deep & Deep Co.
10. FR.David, Strategic Management Concept and Cases, Prentice Hall India.
11. Philip Sadler, Strategic Management, Kogan Page India.

24P2COMT10; OPERATIONS MANAGEMENT TECHNIQUES

SEMESTER II

Credit-4

Hrs. 90

CO Code	Course Outcomes	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Introduce the concept, origin, and scope of OR, its role as a decision-making tool, features, phases, types, and prospects.	*				
CO-2	Explain LP concepts, including notation, formulation, graphical solution, simplex method, duality, and sensitivity analysis, along with economic interpretation.		*			
CO-3	Understand transportation problems, their solving techniques, and assignment problems and their variations.			*		
CO-4	Explore decision theory, including decision-making under uncertainty and risk, using criteria like Maximin, Maximax, EMV, decision tree analysis, game theory, etc.				*	
CO-5	Cover network analysis techniques like CPM and PERT, including diagram construction, float calculations, and similarities/dissimilarities between PERT and CPM.					*

OBJECTIVES

1. Introduce OR concept, origin, scope, role in decision-making, features, phases, types, and prospects.
2. Explain LP concepts: notation, formulation, graphical solution, simplex method, duality, and sensitivity analysis, with economic interpretation.
3. Understand transportation problems, initial allocation, moving to optimality, and solving techniques like MODI method, along with assignment problem variations.
4. Explore decision theory, including quantitative approaches under uncertainty and risk using criteria like Maximin, Maximax, Hurwicz, Laplace, Minimax regret, EMV, EOL, EVPI, decision trees, game theory, and queuing theory.

5. Cover network analysis techniques: CPM and PERT, including network concepts, diagram construction, event numbering, float calculations, and PERT-CPM similarities/differences, with limitations.

MODULE – 1

Introduction to Operations Research – Meaning - Origin – Scope of OR – Future of OR - OR as a tool of decision making – Features of OR - Phases of OR – Types of Operations Research – Models – OR Methodology – Advantages and Limitation of OR – Structure of Mathematical Models OR

(5 Hrs.)

MODULE – 2

Linear Programming-meaning-concepts-notations-uses and applications-formulation-graphical solution-simplex method-introduction of slack, surplus and artificial variable-duality- important Geometric properties of LPP – Economic interpretation of Duality – Sensitivity Analysis

(30Hrs.)

MODULE – 3

Transportation problems- different initial allocation methods-move towards optimality-MODI method of solving transportation problems - Assignment problems-solutions-variations in assignment problems.

(20 Hrs.)

MODULE – 4

Decision theory-Quantitative approach to management decision making-decision under conditions of uncertainty-Maximin-Maximax-Hurwics, Laplace and Minimax regret criteria- Decision making under risk-EMV-EOL-EVPI criteria-decision tree analysis- Game theory - Queuing theory.

(20 Hrs.)

MODULE – 5

Network analysis - CPM and PERT - Network concepts-construction of network diagram- numbering the events (Fulkerson's Rule), requirements-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT calculations-points of similarities and dissimilarities in PERT and CPM-limitation of PERT and CPM.

(15 Hrs.)

REFERENCE BOOKS

1. Operation research, theory and applications, J.K.Sharma, Macmillain India ltd.
2. Operations Research: Principles and Practice, Ravindran.
3. Research methodology and OR, H.R.Ramanath, Himalaya Publishing House.
4. Operation Research, VK.Kapoor, Sultan Chand Co.
5. Operation Research, Sharma & Anand, Himalaya Publishing House.
6. Operation Research, Kanthi Swarup, Sultan Chand Co.
7. Operation Research, SD. Sharma, Kedarnath Co.
8. Operation Research-problem and solutions, J.K.Sharma, Macmillain India limited.
9. Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers

24P3COMT11; MANAGEMENT ACCOUNTING

SEMESTER III

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the concept of cash flow and prepare cash flow statement	*				
CO-2	Understand the concept of flow of fund and prepare fund flow statement	*				
CO-3	Understand various ratios as a tool of financial analysis and take suitable financial decisions				*	
CO-4	Understand the concept of price level accounting and apply in real life situation				*	
CO-5	Proper reporting of information to various level of management		*			*
CO-6	Analysis of financial performance of companies and identify the strength and weakness				*	*
CO-7	Demonstrate their competence and analytical skill			*		
CO-8	Managerial decision making through analysis of financial statements				*	

OBJECTIVES

- To understand accounting methods and techniques used for decision making.

MODULE-1

Management accounting - meaning, nature, scope, objectives and functions of management accounting-Functions of Management accountant -Management accounting VS financial accounting-Management accounting VS cost accounting. Tools and techniques of Management accounting. Financial statements-nature-objectives--Types of financial statements – Financial statement analysis- objectives – Types of financial analysis-Methods of financial analysis-

comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis. **(20 Hrs.)**

MODULE-2

Ratio analysis-meaning-significance-advantages and limitations of ratio analysis-classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios- profitability ratios-ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios- preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems. **(25 Hrs.)**

MODULE-3

Fund flow statement – meaning–importance – limitations –procedure for the preparation of Fund flow statement-Fund from operation - schedule of changes in working capital –distinguish between Fund flow statement, income statement and Balance Sheet. **(20 Hrs.)**

MODULE-4

Cash flow statement – comparison between fund flow statement and cash flow statement –cash flows from operating, investing and financing activities - Procedure for the Preparation of cash flow statement (As per AS-3 Revised) – Direct method and indirect method- cash from operation
-advanced problems. Management reporting- -methods of reporting –requirements of a good report-kinds of reports -general principles of a good reporting system. CSR reporting, corporate governance reporting. **(15 Hrs.)**

MODULE-5

Inflation accounting-Meaning- advantages and disadvantages of price level accounting. CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment-backlog depreciation MWCA. **(10 Hrs.)**

REFERENCE BOOKS

1. Management Accounting, SN.Maheswari, Sultan Chand Co;
2. Management Accounting, Manmohan & Goyal.
3. Management accounting, Gordon, Himalaya Publishing House
4. Management accounting, Wilson, Himalaya Publishing House
5. Management Accounting, Sharma & Gupta; Kalyani Publishers
6. Managerial Accounting, Balakrishnan, Wiley publications.
7. Management Accounting, Dr.SP.Gupta, Sahitya Bhavan, Agra.
8. Management Accounting, RSN Pillai.
9. Management accounting-concepts and applications, Abhishek Godha, Macmillain India limited.
10. Management accounting, Mamtasha, Ane books private limited.
11. Management Accounting, Madhu Vij, Macmillain India limited

24P3COMT12; INCOME TAX - LAW AND PRACTICE

SEMESTER III

Credit-4

Hrs. 90

CO Code	Course Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the fundamental principles of direct tax laws in India, including the distinction between direct and indirect taxes.	*				
CO-2	Apply knowledge of income components and tax laws to identify different categories of taxpayers and comprehend their roles and obligations.	*	*			
CO-3	Analyze the various heads of income and their implications on taxation, including income from salary, house property, and business or profession.	*				
CO-4	Evaluate the provisions for clubbing of income, setoff, and carry forward of losses to optimize tax liabilities and financial planning strategies.	*				
CO-5	Demonstrate proficiency in computing taxable income, deductions, and assessment procedures for individuals and HUFs, including special considerations like agricultural income.	*	*			

OBJECTIVES

1. Understand direct tax laws in India, differentiating direct and indirect taxes.
2. Apply tax laws to categorize taxpayers and understand their obligations.
3. Analyze income heads like salary, house property, and business for tax implications.
4. Evaluate provisions for income clubbing, setoff, and loss carry forward for tax planning.
5. Demonstrate proficiency in computing taxable income and deductions for individuals and HUFs, including agricultural income.

MODULE-1

Objective of taxation-direct and indirect taxes-direct tax law in India-changing section-basic concepts-income-gross total income-total income-person-assessee-deemed assessee-assessee in default-role of tax-average rate of tax-maximum marginal rate-residential status-incidence of tax- income exempt from tax **(10 Hrs.)**

MODULE-2

Heads of income -Income from salary- Income from house property. **(25 Hrs.)**

MODULE-3

Heads of Income - Profit and gains of Business or Profession-Income from Capital gain. **(15 Hrs.)**

MODULE-4

Income from Other Sources - Clubbing of Income - Clubbing of income - Setoff - Carry forward and setoff. **(15 Hrs.)**

MODULE-5

Deduction from Gross Total Income - Assessment of individuals, HUF-computation of tax including agricultural income. **(25 Hrs.)**

REFERENCE BOOKS

1. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including GST, Taxmann publication, AY 2018-19
2. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST, Taxmann publication, AY 2018-19.
3. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax with Problems and Solution, Taxmann publication, AY 2018-19
4. Dr. Mehrotra and Dr. Goyal: Income Tax Law and Practice, Sahitya Bhavan Publication, AY 2018-19

5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons, AY 2018-19
6. B.B, Lal and N. Vashisht: Income Tax Law and Practice, I.K. International Publishing house Pvt Ltd, AY 2018-19
7. Mahesh Chandra: Income Tax Law and Practice, Pragati Publication, AY 2018-19
V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri: Income Tax Law and Practice, Kalyani Publications, AY 2018-19

**24P3COMT13; CORPORATE GOVERNANCE AND
BUSINESS ETHICS**

SEMESTER III

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To ensure students' knowledge enhancement on corporate governance	*				
CO-2	To equip students with various business ethics topics and concepts					*
CO-3	Make students familiar with clause 49 and the various provisions relating to the Act	*				
CO-4	Understand the concept of corporate excellence and its relevance	*				
CO-5	To comprehend on corporate image and relevance of Work Life Balance and QWL	*				*

OBJECTIVES

- To understand the importance of corporate governance
- To provide expert knowledge of the legal and regulatory framework in respect of corporate governance in India
- To provide a detailed insight into the concept, issues and practices that govern the corporate sector.

MODULE-1

Corporate Governance-meaning-importance-principles-objectives-constituents- benefits of corporate governance- Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of ownership and control, corporate Governance Mechanism: Anglo-American Model, German Model, Japanese Model, Indian Model, OECD, emphasis on Corporate governance, Ethics and Governance, history and growth of corporate governance in India-stake holders and corporate governance. **(15 Hrs.)**

MODULE-2

Clause 49 - corporate governance and mandatory and non-mandatory requirements-board of directors-independent directors-audit committee-subsidiary companies- disclosures-CEO/CFO certification- regulatory framework of corporate governance in India; SEBI guidelines, RBI rules- reforms in the Companies Act, 2013; corporate governance in PSUs and banks- corporate governance report. **(20 Hrs.)**

MODULE-3

Corporate excellence- role of chairman in corporate governance-organizational culture-managing cultural diversity in organization - Ethical Entrepreneurship - Sustainable Development Case Study. **(15 Hrs.)**

MODULE-4

Business ethics-ethics and values- Seven principles of public life- Ethical subjectivism and Relativism, Moral Development (Kohlberg's 6 stages of Moral Development), Ethics and Business, Myth of a moral business-Application of Ethical theories in Business (i) Utilitarianism (J.Bentham and J.S. Mill), (ii) Deontology (I. Kant) Virtue Ethics (Aristotle)- The new management philosophy-ethics in business functional areas-integrity-sales-HRM-management of quality-organizational culture. **(25 Hrs.)**

MODULE-5

Building corporate image-meaning and importance-steps in building corporate image-knowledge workers and knowledge management-Knowledge economy-business ethics-protection of employees-QWL-work life balance. **(15 Hrs.)**

REFERENCE BOOKS

1. Corporate governance and business ethics, U.C.Mathur, Macmillain India limited.
2. Corporate governance, Machiraju, Himalaya Publishing House.
3. Corporate Governance, Monks.
4. Corporate Governance: Principles, Mechanisms & Practice, Parthasarathy.
5. Corporate governance and Business Ethics and CSR, J.P.Sarma, Anebooks Pvt. Ltd.
6. Business Ethics, C.S.V.Murthy, HPH
7. Business Ethics, Francis & Mishra, TMH
8. Corporate governance, Fernado, Pearson
9. Business Ethics & Corporate Governance, S. Prabakaran, EB
10. Corporate Governance, Mallin, Oxford.
11. Perspectives in Business Ethics, Hartmen & Chatterjee, TMH

**24P3COMT14; INTERNATIONAL BUSINESS
ENVIORNMENT**

SEMESTER III

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To provide an exposure to students about the various business environmental factors with a global perspective	*				*
CO-2	To gain substantial knowledge in various theories related to international business environment	*		*		
CO-3	To familiarize students on the various modes of entry into international business along with basic knowledge about MNC's		*			
CO-4	Analysis of various SLEPT factors in international business environment and its implications	*				
CO-5	To enhance student's broad knowledge on international institutions and about various trade agreement			*		
CO-6	Enumerate the importance and implications of various economic groupings in international business					*
CO-7	Gain an overview about international marketing					*

OBJECTIVE

To enable the students, learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business

operations.

MODULE – I

Introduction to International Business: Importance, nature and scope of International business; Difference between Domestic Business and International Business-Modes of entry in international business; Drivers of Globalization, Globalization forces – Meaning, dimensions and stages in Globalization -International, Global, Multinational and Transnational Companies– Benefits and Criticisms of MNCs-MNCs in India- Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler. **(20 Hrs.)**

MODULE - 2

Analysis of Global Environment – Political Environment: political systems, political risks-causes, business and government; Economic Environment; Socio- Cultural Environments, Elements of Culture, Impact of culture on Business; Role of women in International Business; Legal, Technological, Natural Environment: Protection of nature. **(20 Hrs.)**

MODULE – 3

Role of International Institutions like World Bank, IMF, IBRD, IDA, IFC, UNCTAD, ADB In International Business; WTO rounds- Uruguay Round, Doha Declaration, Cancun Round, IPRs, TRIPS, TRIMS, GATS, Ministerial Conferences, International disputes, Arbitration. **(15 Hrs.)**

MODULE – 4

Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Important Regional Economic Groupings in the World- EU, NAFTA, APEC, CAEU, ASEAN, SAARC; Free Trade Agreements, Tariff and Non-Tariff Barriers-Subsidies - Dumping and Anti-dumping measures. **(20 Hrs.)**

MODULE – 5

International Marketing: Meaning, Nature and Importance; EPRG; An overview of the International Marketing Management Process; International Marketing Environment, Factors Affecting International Price Determination. **(15 Hrs.)**

REFERENCE

1. Cherunilam, Francis, International Business Environment, Himalaya Publishing House.
2. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
3. Bennet, Roger, International Business, Financial Times, Pitman Publishing.
4. Hill, Charles W. L., International Business, McGraw Hill.
5. SubbaRao, P, International Business – Text and cases- Himalaya Publishing House

24P3COMT15; ECONOMETRICS FOR FINANCE

SEMESTER III

Credit-4

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Enable students to study the basics of econometrics	*				
CO-2	Create an understanding of how econometric methods are applied in finance		*		*	
CO-3	Impart working knowledge of financial time series	*				
CO-4	Familiarize the software with which analysis is performed		*			
CO-5	Explain the technique of modelling	*				
CO-6	Understand the basic regression models	*			*	

OBJECTIVE

This course covers econometric and statistical methods as applied to finance. The objective is to impart a working knowledge of financial time series data and gain expertise in the software to conduct the analyses.

MODULE – 1

Statistical Review: Random variables -Probability distributions -Joint, marginal and conditional probabilities-Statistical independence -Expected value of random variable-Variance of a random variable-Covariance between two random variables-normal distribution and related distributions- Statistical inference -Interval estimation and hypothesis testing-Null hypothesis - Alternative hypothesis-steps in hypothesis testing-computer exercises. **(10 Hrs.)**

MODULE - 2

Introduction to Econometrics: Meaning-Econometric model -Methodology of econometrics-Types of data-Experimental data-Non experimental data-Time series data-Cross section data-Panel or longitudinal data-Obtaining data. **(15 Hrs.)**

MODULE – 3

Simple Linear Regression Model: Population Regression Function (PRF)-Sample Regression Function (SRF)-Significance of Error Term-Estimating regression parameters-Ordinary least squares-Assumptions of Classical Linear Regression Model-Interpreting Estimates-Gauss Markov Theorem-Normality Assumptions-Testing of hypothesis-Estimation of functional forms- Problems-Computer Exercises. **(25 Hrs.)**

MODULE – 4

Multiple Linear Regression Model: Estimation-R square and adjusted R Square-Hypothesis Testing-Testing of overall significance-Dummy variable regression models-violation of OLS assumption-Multicollinearity, autocorrelation and heteroskedasticity (only familiarity is expected)-Computer exercises. **(25 Hrs.)**

MODULE – 5

Regression with Time Series Data: Stationary Vs Non stationary variables-testing for stationarity (Dickey-Fuller test)-Cointegration and Error Correction Model (ECM)-VAR and VECM models (Johanson approach)-Granger Causality-ARIMA modeling-ARCH modeling (Entire module to be covered through software). **(15 Hrs.)**

REFERENCE BOOKS

1. Chris Brooks - Introductory Econometrics for Finance (2nd Edition), Cambridge University Press
2. Damodar N Gujarati and Dawn C Porter (2009)- Basic Econometrics, Fifth edition, McGraw Hill International Edition.
3. Damodar N Gujarati (2016) – Econometrics by Example, second edition, Palgrave, MacMillan
4. James H Stock and Mark W Watson (2017) - Introduction to Econometrics, third edition, Pearson, Addison Wesley.
5. Carter Hill, William Griffiths and Guay Lim (2011) – Principles of Econometrics, 4th edition, John Wiley & Sons
6. Jeffrey M Wooldridge (2013) – Introductory Econometrics, a Modern Approach, 5th edition, Thomson South Western.
7. Neil A Weiss (2017) – Introductory Statistics, 10th edition, Pearson education limited
8. Amir D Aczel et al. (2012) – Complete Business Statistics, 10th edition, Tata McGraw Hill Education Private Limited
9. Murray R Spiegel et al. (2017) – Statistics, 4th edition, Tata McGraw Hill Education Private Limited.

**ELECTIVE COURSES (FINANCE
STREAM) 24P4COMT16ELI; ADVANCED
COST ACCOUNTING**

SEMESTER IV

Credit-3

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Apply Activity Based Absorption Methods instead of Conventional Absorption Method	*			*	
CO-2	Identify the role of CVP Analysis and apply the marginal costing principles in decision making situations of businesses				*	
CO-3	Understand the concepts of standard costing and managerial uses of variance analyses and apply cost control through it.	*			*	
CO-4	Deal with the Practical Issues Related to Transfer Pricing.				*	
CO-5	To know the application of cost control techniques like life cycle costing, target costing and Kaizen costing			*		
CO-6	To learn about the higher application of cost accounting techniques, methods, and application of cost control techniques.		*			

OBJETIVES

- To enable the learner to apply principles and techniques of Cost Accounting in decisions making situations.

MODULE – 1

Activity Based Costing: Meaning – Definition – Purposes of ABC – Cost Object – Cost Drivers
- Steps involved in installation of ABC system- Stages involved in Activity Based Cost –

Difference between Traditional Absorption Costing and ABC- Areas in which ABC information is used in decision making – Activity Based Cost Management – Benefits -- Business Applications of Activity

Based Cost management - Product Costing Under ABC -Preparation of Cost and Profit Statement under Traditional and ABC –Activity Based Variance Analysis and Budgeting --Direct Product Profitability – Customer Problem Profitability Analysis.

(20 Hrs.)

MODULE – 2

Marginal costing: Marginal costing - Breakeven analysis - Cost volume profit analysis application of marginal costing in business decisions - make or buy decisions – margin of safety

– effect of change in sales price on overall BEP – product mix – indifference point – shut down point – new product launch.

(20 Hrs.)

MODULE – 3

Standard costing: Standard costing - standard cost-types of standards - variance analysis- material, labour, overhead, sales variances - advantages and limitations of standard costing.

(20 Hrs.)

MODULE - 4

Transfer Pricing: Concept of Transfer Pricing – Objectives – Criteria for setting Transfer Prices Cost Based TP – Market Price Based TP – Negotiated TP Negotiated Transfer Pricing - Advantages and limitations, pre conditions for negotiated transfer pricing – Meaning, advantages and limitations of Dual Rate TP System – Two Part Transfer Pricing Problems involving same TP but Different Output Levels – Divisional Profit Analysis Preparation of Profit Statement when different TPs and Different output levels – Impact of Opportunity Cost on TPs.

(20 Hrs.)

MODULE – 5

Life Cycle Costing: Meaning and benefits; Product Life Cycle and pricing decisions; Life Cycle Budgeting.

Target Costing: Concept; Target costing and target pricing; Key principles of target costing; ABC and target costing; Target costing process; Market driven costing, product level costing, component level costing; Chained target costing; Target costing and cost management; Role of value engineering in target costing.

Kaizen Costing: Meaning; implementation steps in kaizen costing; Target costing and kaizen costing; General kaizen costing and item specific kaizen costing; Bench marking. **(10 Hrs.)**

REFERENCE BOOKS

1. Advanced Cost Accounting- S N Maheshwari- Sultan Chand & Sons
2. Advanced Cost Accounting- VK Saxena & C D Vashist, Sultan Chand & Sons
3. Advanced Cost Accounting- Jain & Narang- Kalyani Publishing House
4. Advanced Management Accounting- B. Saravana Prasath, Padhuka Publications
5. Cost Accounting, Ravi M Kishore, Taxmann Publication
6. Cost and Management Accounting – RK Shukla, Bharat Publications
7. Cost and Management accounting, M.N. Arora, Himalaya Publishing House.

ADDITIONAL REFERENCES

1. Study Material of IPCC and Final - ICAI
2. Study Material of Inter and Final - ICAI

24P4COMT17EL1; INCOME TAX – ASSESSMENT & PROCEDURES

SEMESTER IV

Credit-3

Hrs. 90

CO Code	Course Outcomes	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand assessment and computation of tax for firms, LLPs, AOPs, and BOIs.	*	*			
CO-2	Learn assessment and computation of tax for companies, including MAT.	*				
CO-3	Familiarize with assessment procedures, types of returns, due dates, and rectification of mistakes.	*		*	*	
CO-4	Explore powers of income tax authorities, deduction/collection of tax, refund procedures, appeals, penalties, etc.	*	*		*	
CO-5	Gain insights into tax planning strategies for various entities and income sources, understanding limitations.		*		*	*

OBJECTIVES

1. Understand tax assessment and computation for diverse entities like firms, LLPs, AOPs, and BOIs.
2. Learn tax assessment for companies, including Minimum Alternate Tax (MAT) comprehension.

3. Familiarize with assessment procedures, return types, due dates, rectification, and consequences of defective returns.
4. Explore income tax authority powers, tax deduction, collection, advance payment, refunds, survey, search, appeals, penalties, and double taxation.
5. Gain insights into tax planning strategies, including avoidance, evasion, and management, considering various income sources and entity types, with awareness of limitations.

MODULE – 1

Assessment and computation of tax-firms- LLP- AOP/BOI. **(20Hrs.)**

MODULE – 2

Assessment and Computation of tax for Companies-MAT. **(10 Hrs.)**

MODULE – 3

Assessment procedures-return-types of return-due dates for filing returns-defective return- interest for default-PAN-types of assessment-TRP-rectification of mistakes

(20 Hrs.)

MODULE – 4

Income tax authorities and powers-deduction and collection of tax at source-advance payment of tax-refund of tax-survey search and seizure-appeals and revision-penalties and offences-double taxation.

(20 Hrs.)

MODULE – 5

Tax planning-Tax avoidance-tax evasion-tax management-need of tax planning-tax planning based on residential status-tax planning for salaried assessee-tax planning for income from house property-tax planning for business and profession-Tax planning for capital gain-tax planning for income from other sources-tax planning for individuals-firms-companies-limitations of tax planning.

(20 Hrs.)

REFERENCE BOOKS

1. Dr. Vinod K. Singhania and Kapil Singhania: Direct Tax Law and Practice, Taxmann Publication, 2018.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes Law and Practice, Sahitya Bhavan Publication, 2018

3. Dr. Vandana Bangar, Yogendra Bangar: Indirect Tax Laws, Aadhya Prakashan Allalabad, 2018
4. Gaur and Narang: Direct Taxes, Kayani Publishers, 2018
5. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST, Taxmann publication, 2018
6. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax with
7. Problems and Solution, Taxmann Publication, 2018
8. Dr. Mehrotra and Dr. Goyal: Income Tax Law and Practice, Sahitya Bhavan Publication, 2018
9. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons, 2018
10. B.B. Lal and N. Vashisht: Income Tax Law and Practice, I.K. International Publishing House Pvt. Ltd, 2018
11. Mahesh Chandra; Income Tax Law and Practice, Pragati Publication, 2018
12. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri: Income Tax Law and Practice, Kalyani Publications, 2018.

**24P4COMT18EL1; INTERNATIONAL FINANCIAL
MANAGEMENT**

SEMESTER IV

Credit-3

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the basics of international financial system	*				
CO-2	Familiarise in brief the history of international monetary system	*				
CO-3	Familiarise the theories of international finance	*				
CO-4	Examine the advantages and disadvantages of FDI and FPI in India	*				*
CO-5	Evaluate the global regulatory environment					*
CO-6	Examine the various alternatives of financing global business		*			*

OBJECTIVES

- To understand different aspects of international finance

MODULE – 1

International finance, meaning, nature and importance- international trade and payments- balance of payment and its components- balance of payment deficits- reasons and remedies- recent trends in international finance. **(15 Hrs.)**

MODULE – 2

International monetary system -gold standard-Brettonwood system and afterwards-Fixed parity system-Smithsonian arrangement-Exchange rate regime since 1973-Floating system-international liquidity-creation of SDR-IMF funding facility -European monetary system-Money and banking institutions in the international markets. **(25 Hrs.)**

MODULE – 3

Parity conditions in international finance-currency forecasting-arbitrage and law of one price-PPP theory-Fisher effect-inflation risk and its effect on international financial markets. Foreign exchange risk and exposure-Techniques of covering foreign exchange risk by MNCs.

(15 Hrs.)

MODULE – 4

International investment – meaning – significance-types-growth dispersion of foreign investment-FDI and FPI-mode of FDI entry–Theories of FDI-FDI in India-Hurdles for FDI in India-mergers and acquisitions-single window clearance for FDI applications in approval route-clearance of FDI proposals-DPIIT. **(20 Hrs.)**

MODULE – 5

Global regulatory environment-Foreign exchange rates-Fixed and flexible exchange rates-Advantages and disadvantages-currency convertibility-current account and capital account convertibility-India's approach to convertibility-finance of global business-cash in advance, letter of credit, documentary collection- open account terms. **(15 Hrs.)**

REFERENCE BOOKS

1. International Business, Francis Cherunilam, Himalaya Publishing House.
2. International business, Sumathi Varma, Ane books Pvt Ltd.
3. International business management, S.C. Gupta, Ane books Pvt Ltd.
4. International business, Subbarao, Himalaya Publishing House.
5. Elements of International Business, Chary, Wiley publications.
6. International Finance, O.S. Srivastava.
7. International finance, Avadhani, Himalaya Publishing House.
8. International financial management, Agarwal, Himalaya Publishing House.
9. International financial management, PK. Jain, Macmillain India Ltd.
10. Global Financial Management, Anbarasu, Ane books Pvt Ltd.

**24P4COMT19EL1; DERIVATIVES AND RISK
MANAGEMENT**

SEMESTER IV

Credit-3

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Demonstrate an understanding of the uses of financial engineering and risk management approaches and techniques used by modern organisations.	*				
CO-2	Apply their knowledge of derivatives in solving problems involving financial risks including foreign exchange risk, interest rate risk, credit risk and portfolio risks.				*	
CO-3	Analyse and price diverse derivatives products to generate an optimal risk management strategy.		*		*	
CO-4	Demonstrate critical thinking, analytical and problem-solving skills in the context of derivatives pricing and hedging practice.	*			*	
CO-5	Explain the binomial model and its extension in continuous time to the Black-Scholes model.	*				
CO-6	Demonstrate an understanding of pricing forwards, futures and options contracts.	*				
CO-7	Be able to decide which securities to use for hedging and/or speculative purposes.		*		*	
CO-8	Acquire knowledge of how forward contracts, futures contracts, swaps and options work, how they are used and how they are priced	*	*			

OBJECTIVES

- To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivates, Future Markets, Options and Swaps etc.

MODULE – 1

Financial system- Indian financial system- -modern financial instruments- primary market- secondary market- Derivatives - introduction, Definition of Derivative, Features, Types of Derivatives, Basic Financial Derivatives, History of Derivatives Market, Use of Derivatives, Critiques of Derivatives. Traders in Derivative Markets, Factors contributing to the growth of Derivatives. Derivatives Market in India. (Theory Only). **(15 Hrs.)**

MODULE – 2

Forwards-forward prices-continuous compounding-currency forwards-exchange rate quotation-direct and indirect-bid and offer rates-spot market and forward rate-foreign exchange risk-hedging through forwards-speculation- option forward deals-closing forward contracts-currency forwards and banks-advantages and disadvantages of forwards. **(20 Hrs.)**

MODULE – 3

Futures contracts-features-delivery terms-price and price limit-long and short positions-open interest-uses of futures- pricing-cost of carry model in perfect market environment and imperfect market environment-deviations from model expectation-model of futures pricing-price patterns- difference between future and forwards-commodity futures-trading mechanism-forward market commission-important commodity exchanges in India-role of futures market-currency futures- clearing and settlement- margin-market to market-use of currency futures-stock futures-hedging with futures-stock futures trading in India -interest rate futures. **(25 Hrs.)**

MODULE – 4

Options-types-trading-uses-currency options-combination of options-exotic options-option pricing-black Scholes model-assumptions-notations-calculation of option price-using put call party-dividends anticipated-pricing of American option-binomial model of option pricing-Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap -swapping through intermediaries-motivation for coupon swap-currency swaps. **(20 Hrs.)**

MODULE – 5

Stock Index Futures and Options – Concept - Need- Portfolio Management and Stock Index Futures - Speculation and Stock Index Futures -Trading of Stock Index Futures –Stock Index options – Trading of Stock Index options. **(10 Hrs.)**

REFERENCE BOOKS

1. Commodity and financial derivatives, S. Kevin, PHI Learning Pvt.Ltd.
2. Financial derivatives, SSS. Kumar, PHI Learning Pvt.Ltd.
3. Fundamentals of Financial Derivatives, Parasuraman.
4. Derivatives and financial market, Gopalakrishnan, Himalaya Publishing House.
5. Fundamentals of derivatives market. Prabhullakumar.
6. Understanding futures market, Robert W Kolb, PHI Learning Pvt.Ltd.
7. Financial derivatives, Redhead Keith, PHI Learning Pvt.Ltd.
8. Options, Futures and other derivative securities, Hull John C, PHI Learning Pvt.Ltd.
9. Financial Institutions and Markets, Shashi. K. Gupta etc..; Kalyani Publishers.
10. Pandey, I.M., Financial Management, Vikas Publications, New Delhi.
11. Gupta, S.L., Financial Derivatives, PHI Learning Pvt. Ltd, New Delhi.
12. Bhalla, V.K. Investment Management.
13. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
14. Mishra Financial Derivatives, Excel,
15. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
16. S.S. Kumar, Financial Derivatives, PHI,
17. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk.
18. Management, Oxford,
19. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage.

24P4COMT20EL1; SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SEMESTER IV

Credit-3

Hrs. 90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	After the successful completion of the course the students are expected to understand different investment avenues, and making better decisions in investment	*			*	
CO-2	Ability to analyse Securities and Portfolios i.e., Risk and Return and Different models of Risk Return analysis				*	
CO-3	Understanding the types of risk in security market and methods to reduce risk	*			*	
CO-4	Using various tools and enable to take investment decisions after understanding market efficiency How to select revise and evaluate portfolios and also to apply various tools for the valuation of bonds				*	*
CO-5	Study of modern portfolio techniques helps to construct efficient portfolios Revising constructed portfolios as per risk and return association by using different strategies.	*	*			
CO-6	Advanced Problems solving in Technical Analysis, Share valuation, Bond Valuation, Portfolio construction Revision and Evaluation			*		

OBJECTIVE

- To give a detailed idea about techniques of Security analysis

MODULE – 1

Investment; Importance-investment Vs speculation and gambling investment process-risk-systematic risk-steps in investment process- designing investment portfolio-rational considerations-Recent trends in Investments-Securitization-MWCB-ETFs. **(15 Hrs.)**

MODULE – 2

Security analysis-Fundamental analysis (company, industry and macroeconomic analysis) economic forecasting-industry analysis-industry life cycle-company analysis-micro company factors-methods of forecasting earnings. **(15 Hrs.)**

MODULE – 3

Technical analysis-Dow theory-Elliot wave theory-charting techniques-moving averages-MACD-RSI-Technical indicators-breadth-sentiments-limitations of technical analysis-Efficient market hypotheses-forms of market efficiency-investment implications-empirical tests-Event Study Methodology-EMH Vs fundamental and technical analysis. **(25 Hrs.)**

MODULE – 4

Portfolio theory-portfolio risk and return-optimal portfolio-measurement of risk and return of portfolio-Markowitz model-sharp single index model-risk reduction through diversification. **(20 Hrs.)**

MODULE – 5

Portfolio selection-portfolio utility theory-sharp's portfolio optimization-capital asset pricing model-CML-SML-Portfolio evaluation-portfolio revision. **(15 Hrs.)**

REFERENCE BOOKS

1. Investment Management, Bhalla VK,
2. Security analysis and portfolio management, Avadhani, Himalaya Publishing house.
3. Investment & security markets in India, Avdhani, Himalaya Publishing house.
4. Security analysis and portfolio management, Jorden, Fisher.
5. Portfolio management, Kevin.
6. Security analysis and portfolio management, Bhatt.
7. Managing investment, Prasanna Chandra.
8. Investment analysis and portfolio management, Ranganathan M.
9. Security analysis and portfolio management Rohini Singh.
10. Portfolio Management, Barua.