



Shri Sangameshwar Education Society's
Sangameshwar College, Solapur [Autonomous]
(Affiliated to Punyashlok Ahilyadevi Holkar Solapur University, Solapur)
Kannada Linguistic Minority Institute
NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

Academic Council 5(5.8.2)
15th June, 2022

Revised Structure & Syllabus of M.COM Program under CBCS Pattern
Under Faculty of Commerce from the Academic Year 2022-23

SEMESTER III							
Subject Code	Title of Paper	Semester Exam.			Credits		
		SEE	CA	Total	L	T	Total Credits
Hard Core - Compulsory Papers							
HCT	Business Finance - I	70	30	100	4	1	5
HCT	Management Accounting-I	70	30	100	4	1	5
HCT	International Business-I	70	30	100	4	1	5
DSE (Discipline Specific Elective) Any One – Optional							
DSE	Advanced Accountancy III	70	30	100	4	1	5
DSE	Advanced Costing III	70	30	100	4	1	5
Generic Elective (Any one) Open Elective Theory							
OET	Micro, Small & Medium Enterprises	70	30	100	4	1	5
OET	Tourism Management	70	30	100	4	1	5
		350	150	500	20	5	25

SEMESTER IV							
Subject Code	Title of Paper	Semester Exam.			Credits		
		SEE	CA	Total	L	T	Total Credits
Hard Core - Compulsory Papers							
HCT	Business Finance - II	70	30	100	4	1	5
HCT	Management Accounting-II	70	30	100	4	1	5
HCT	International Business	70	30	100	4	1	5
DSE (Discipline Specific Elective) Any One – Optional							
DSE	Advanced Accountancy IV	70	30	100	4	1	5
DSE	Advanced Costing IV	70	30	100	4	1	5
Generic Elective (Any one) Open Elective Theory							
OET	Business Ethics & Corporate Governance	70	30	100	4	1	5
OET	Introduction to Cyber Security	70	30	100	4	1	5
		350	150	500	20	5	25

M.COM – PROGRAMME SPECIFIC OUTCOMES

PSO	Statements
PSO 1	Acquire advance knowledge of commerce, management, accounting, finance and overall general framework of the Commerce
PSO 2	Understand the Business-related framework and be prepared to deal with changing business array dynamics.
PSO 3	Gain the skills for managerial level required to start your own business and create jobs. Instil social and ethical values etc. to ensure ethical business practices.
PSO 4	Understand socio-economic positions of an era and its implication on stake holders
PSO 5	Demonstrate practical knowledge by preparing and presenting various reporting statements and assist with financial statement preparation and analytical reading.

M.Com-I

SEMESTER-III

BUSINESS FINANCE

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objective:

- 1) To make students aware of the finance function and general business finance principles.
- 2) To familiarize students with various financial sources.
- 3) To provide an understanding of the nature, structure, and issues in Indian Business Finance and Capital Market.

COURSE CONTENTS

BUSINESS FINANCE-I (2164301)		
SEMESTER III		
Module 1	Introduction to Business Finance: Introduction – Meaning - Scope of Business Finance - Nature of Business Finance - Principles of Business Finance - Business finance v/s Corporate finance Financial Planning: meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan – Capital Requirements	15 Lectures
Module 2	Short term, medium term and Long-term Sources - Internal and External Sources: Corporate Securities,	15 Lectures

	Public Deposits, Self-financing – Meaning, Advantages and Disadvantages Forms of Foreign Capital, Role and Importance of Foreign Capital, Foreign Collaborations – meaning, Forms of Foreign Collaborations - New Government Policy – FDI inflows in India - External Commercial Borrowings	
Module 3	A. Origin and growth of Mutual Funds in India (UTI) and post 1991, Characteristics - Role in Importance - Types of Mutual Funds, CRISIL mutual fund ranking and its usage B. Merchant banking: Concept – Nature – Scope of Merchant Banking – Merchant Banking in Indian - Institutional Structure - Regulation of Merchant Banking C. Venture Capital: Concept, Features, Advantages, Disadvantages, Regulations passed by SEBI Venture Capital Industry in India – Forms of Venture Capital	15 Lectures
Module 4	Capitalization: Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance	15 Lectures

Suggested Readings:

1. Dr. R. M. Shrivastava, 'Essentials of Business Finance', Himalaya Publishing House
2. Dr. P. V. Kulkarni, 'Business Finance' Himalaya Publishing House,
3. V. A. Avdhani, 'Investment and Securities Market in India', Himalaya Publishing House
4. V. K. Bhalla, 'Investment Management'
5. S. C. Kuchal, 'Corporation Finance, Principles and Problems', Chaitanya Publishing House, Allahabad-
6. Corporate Finance – Brealey, Richard and Steward C Myers.

7. L. Mathur, 'Elements of Finance' RBSA Publishers, Jaipur
8. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
9. M.Y. Khan, 'Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi
10. Asim Kumar Mishra, 'Venture Capital Financing in India' Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Academic Council 5(5.8.2)
15th June, 2022**

MANAGEMENT ACCOUNTING

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the Course:

The Course is designed to acquaint and enhance the knowledge of Management Accounting. Course

Objectives:

1. To enhance the abilities of students to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of students to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
4. To make the students develop competence with their usage in managerial decision making and control.

COURSE CONTENTS

MANAGEMENT ACCOUNTING-I (2164302)		
Unit	SEMESTER III	Lectures
Unit 1	<p>Management Accounting: Introduction - Definitions of Management Accounting - Nature of Management Accounting Functions of Management Accounting - Scope of Management Accounting - The Management Accountant - Management Accounting and Financial Accounting - Cost Accounting and Management Accounting - Limitations of Management Accounting</p>	5
Unit 2	<p>Financial Statement Analysis And Working Capital Management Introduction - Financial Statements - Financial Statement Analysis - Techniques /Tools of Financial Statement Analysis - Meaning -Significance-determinants of working capital - Planning of working capital requirement - sources and application of working capital --working capital forecasting. Practical Accounting Problems.</p>	15
Unit 3	<p>Ratio Analysis Introduction to financial analysis - Use of financial ratios - Precaution in using ratio analysis - Types of ratios - Liquidity ratios Debt (or leverage) ratios - Coverage ratios - Profitability ratiosMarket-value ratios- Practical Accounting Problems</p>	20
Unit 4	<p>Funds Flow Statement And Cash Flow Statement Funds Flow Statement Introduction - Meaning & Definitions - Objectives - Limitations - Procedure of Preparing Funds Flow Statement - Statement of Changes in Working Capital - Funds Flow Statement . Practical Accounting Problems. Cash Flow Statement As per AS-3: Introduction -Meaning- Objective - Important definitions as per Accounting Standard-3 (revised) -Classification of Business Activities as per AS-3, showing the inflow and Outflow of Cash - Uses and Importance of Cash Flow Statements - Limitations of Cash flow Statements - Procedure For Preparing A Cash Flow Statement- Indirect Method - Distinction Between Fund Flow Statement And Cash Flow Statement - Practical short and long Accounting Problems</p>	20

Course Outcomes	By the end of the course, the students will be able to
CO 1	critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting technique
CO 2	demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems

Suggested Readings:

1. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
2. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
3. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.
4. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
5. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
6. Jain and Khan: Management Accounting, TMH, Delhi.
7. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
8. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
9. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
10. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
11. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
12. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
13. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
14. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.
15. Gupta, R.L., and Radha Swamy, M, Advanced Accounting, Sultan chand & Sons, N.Delhi.
16. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, N.Delhi.
17. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
18. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
19. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.

20. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
21. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
22. Jain and Khan: Management Accounting, TMH, Delhi.
23. .Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
24. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
25. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
26. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
27. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
28. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
29. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
30. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.
31. Gupta, R.L., and Radha Swamy, M, Advanced Accounting, Sultan chand & Sons, N.Delhi.
32. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, N. Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)
15th June, 2022

INTERNATIONAL BUSINESS (2164303)

SEMESTER – III SYLLABUS CONTENTS

TOTAL CREDIT:4+1=5

TOTAL LECTURES: 60

Objectives:

- 1] To acquaint the students with international business environment
- 2] To provide a comprehensive understanding of procedural aspects of international Business
- 3] To Study the significance of international business for Indian economy.

MODULE-1

**Introduction to International Business:
(12)**

- 1.1 Meaning, Nature and Scope of International Business
- 1.2 Theories of International Trade:
 - a) Ricardo - Comparative Cost Theory
 - b) Heckscher- Ohlin Theory
- 1.3 Prospects and Problems of International Business

**MODULE-2
(12)**

International Business Environment

- 2.1 Economic, Political, Technological, Social and Cultural Environment;
- 2.2 Globalization - Forces, Meaning, Dimensions and Stages in Globalization.
- 2.3 Role of International Business in Economic Development.

MODULE-3

**Trade Policy:
(12)**

- 3.1 Free Trade Policy: arguments for and against

3.2 Protection Trade Policy: argument for and against

3.3 Trade Barriers: - Tariff and Non-tariff

3.4 New Trade Policy of India

MODULE-4

Trends in International Trade: (12)

4.1 World Trade Organization (WTO): Objectives, Functions, Trade blocs & agreements

4.2 Regional Trade Blocks:

- a) European Union (EU)
- b) South Asian Association of Regional Cooperation (SAARC)
- c) Brazil –Russia- India-China, South Africa (BRICS)
- d) G-7 Group for Business-non political interface

MODULE-5

(12)

Recent Trends in International Business

5.1 Remote Employment

5.2 Advertisement via-video

5.3 Virtual services

Reference books:-

1. International Business – Text and cases by P.Subba Rao, Himalaya Publishing House
2. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing House
3. International Economics- M.L.Jhingon, Vrinda Publications, Delhi
4. International Economics- Francis Cherunilam
5. International Business- K. Ashwathappa , TataMcGraw Hill
6. International Economics- Dr. D. M. Mithani
7. Economic Environment of Business: Mishra, Puri. Himalaya Publishing House, Mumbai

Course Outcomes:

- To familiarize the students with International Business Environment

- Enable the students to apply International Business procedures knowledge in their practical life

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)
15th June, 2022

ADVANCED ACCOUNTANCY– III (2164304)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble: The course is designed to cater to the needs of students who desire extensive knowledge in the field of Cost Accountancy. To gain the understanding of costing concepts procedure, methods and tools used in Cost ascertainment. To provide, students with basic knowledge of cost accounting to enable them to apply costing methods and techniques to assist management for taking decisions.

Objectives:

1. To gain the understanding of costing concepts procedures.
2. To provide students basic knowledge of methods and tools used in Cost ascertainment.

CONTENTS

ADVANCED ACCOUNTANCY– III		
Module 1	Introduction to Cost Accounting: Meaning–nature, need, scope and objectives of cost accounting- Difference between Financial Accounting and Cost Accounting. Elements of Cost - Classification of Cost, Preparation of Cost sheet, Reconciliation of Cost and Financial Accounts-Introduction, reasons for disagreement in profit, Preparation of Reconciliation statement	13 Lectures

Module 2	Cost Accounting of Material- Procurement procedure, store Procedure, Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials, fixation of various stock levels and economic ordering quantity.	12 Lectures
Module 3	Cost Accounting of Labour- Recording and analysis of Labour cost, overtime, Idle time, Holiday Work, Holiday's with pay, Casual Workers, Labour turnover, Time & motion study, Methods of remuneration, Labour and incentive system.	12 Lectures
Module 4	Cost Accounting of Overhead's- Classification, Allocation and Apportionment, Departmentalization and Absorption of overheads. Under and over absorption of overheads. Treatment of depreciation, Interest on capital and Research and Development cost.	15 Lectures
Module 5	Insights to Costing Methods (Theory Only) Contract Costing, Batch Costing, Service Costing, Job Costing, Process Costing, Unit Costing, By Product and Joint Product Costing	8 Lectures

Reference Books:

1. Basics Cost Accounting V. K. Saxena, C.D. Vashist S. Chand Publication New Delhi
2. Cost Accounting, Khanna, Pandey, Ahuza.S. Chand Publication, New Delhi.
3. Cost Accounting, Methods and Practice – B. K. Bhar –Academic Publishers, Kolkata
4. Cost Accounting, Jain and Narang –Kalyani Publishers, Ludhiana
5. Cost Accounting, P.V.Ratnam, Kitab Mahal Publication, Allahabad
6. Cost Accounting, S. N. Maheshwari -Vikas Publishing House, New Delhi
7. Cost Accounting, Pillai and Bhagwat - S. Chand Publication, New Delhi

Learning Outcomes:

- To familiarize the students with CostAccounting
- Enable the students to apply cost accounting knowledge in their practical life

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)

15th June, 2022

MICRO, SMALL & MEDIUM ENTERPRISES (2164305)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objectives:

- To provide them with an understanding of the current MSMEs environment.
- To provide a fundamental understanding of the institutional support schemes available to MSMEs and how they work.
- To familiarize students with the various policies those apply to SMEs and their implications for SMEs.

COURSE CONTENTS

MICRO, SMALL & MEDIUM ENTERPRISES		
SEMESTER III		
Module 1	Introduction: Meaning, Definition -MSMEDA 2006 and 2020, characteristics and their role in economic development, Problems of small-scale industries, Growth of small-scale sector in India - Changing scenario of SMEs in the era of liberalization and globalization Setting up a Small Business: Determination of the nature of the business unit- Micro, Small and Medium enterprise, setting up a new venture or starting the business through franchising - Location strategy	14 Lectures
Module 2	Government Schemes and Initiatives to Assist MSMEs: A. Institutional Support Schemes: Interest Subsidy, Seed/Margin Money, DRI, Refinance Scheme, Composite Loan Scheme, Single Window Scheme,	18Lectures

	National Equity Fund Scheme, Bills Rediscounting Scheme. B. Government Initiatives for MSMEs: Atmanirbhar Bharat Mission & MSMEs, Udyog Aadhar, SMILE fund for MSMEs, Credit Guarantee Trust Fund for MSEs (CGTMSE), Financial Support to MSMEs in ZED Certification, Stand-up IndiaMUDRA Loan, ASPIRE, CHAMPIONS Portal for MSME , OkCredit	
Module 3	Taxation Benefit to SSI: Need for tax benefits, Tax Holiday, Rehabilitation Allowances, Expenditure on Scientific Research, Amortization of certain Preliminary Expenses, Tax concession to SSI in rural and backward areas, Expenditure on acquisition of Patents and Copyrights	10 Lectures
Module 4	Marketing Assistance, Research Development and Training Facilities, Technology Upgradation, Assistance to Ancillary Industries, Incentives for MSMEs in Backward Areas. Measures for Export Promotion: Export Processing Zones (EPZs), Special Economic Zones (SEZ), Measures for Export Promotion, Organizational support for Export Promotion	10 Lectures
Module 5	Sickness in Small Industries: Meaning, Definition, Causes and consequences of Sickness, Measures to prevent sickness in small units - <i>Developing Case Studies on Micro- enterprises (success/failure) in rural areas.</i>	8 Lectures

Books Recommended:

1. Micro, Small and Medium Enterprises in India, Taxman Publications,
2. Micro, Small and Medium Enterprises in Emerging India, New Century Publication
3. Micro, Small and Medium Enterprises Inclusive Growth by Sarika Lohana, New Century Publications
4. Small Scale Industries and Enterprises, Ganga Prasad Prasian
5. Entrepreneurship Development, Sangeeta Sharma PHL Learning Pvt. Ltd.
6. Small Scale Industries and Entrepreneurial Development, C.S.V. Murthy, Himalaya Publishing House

Course Outcomes:

- Students become acquainted with the current MSMEs environment;
- Students understand the fundamentals of the institutional support schemes available to MSMEs and how they operate; and
- Students learn about the various policies that can be applied to SMEs and their implications for small businesses.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning, Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

SEMESTER-IV

Academic Council 5(5.8.2)

15th June, 2022

BUSINESS FINANCE

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objective:

- 1) To make students aware of the finance function and general business finance principles.
- 2) To familiarize students with various financial sources.
- 3) To provide an understanding of the nature, structure, and issues in Indian Business Finance and Capital Market.

COURSE CONTENTS

BUSINESS FINANCE-II (2164401)		
SEMESTER IV		
Module 1	<p>Primary Market: Its role and functions – Methods of Selling Securities in Primary Market – Eligibility Norms for Public Issue – types of issue – Pricing of Issues – Methodology for New Issues – Book Building – ASBA – Green Shoe Option – Qualified Institutional Placement</p> <p>Secondary Market: Listing & Delisting of Securities – Stock Exchange Trading Mechanism at Bombay Stock Exchange & National Stock Exchange - Algorithmic Trading – Share price indices – Compiling Index Numbers and Interpretation - NYSE, NASDAQ, Dow Jones</p>	15 Lectures
Module 2	<p>Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, – Role of IOSCO</p>	15 Lectures
Module 3	<p>Credit Rating: Concept and Definition - Role, Importance and Features of Credit Rating - Advantages of Credit Rating - Origin of Credit Rating - Factors for</p>	15 Lectures

	growth of Credit Rating in India - Types of Credit Rating - Rating Methodology – Rating Fees – 7 Credit Rating Agencies in India – Concept, Services Offered, Functions, Objectives and Rating Symbols – SEBI Norms to Credit Rating Agencies	
Module 4	Meaning of Corporate Restructuring- Meaning – Why Engage in Corporate Restructure - modes of restructuring, Indian and global scenario -Strategies - Mergers, Acquisitions - Takeovers, Disinvestments, Strategic alliances, Demerger and hive offs, Slump sale, Asset sale, Reserve demerger, Concepts, modes Takeovers- Meaning, types of takeovers, legal aspects, SEBI regulations	15 Lectures

Course Outcomes	By the end of the course, the students will be able to
CO 1	Understand the finance function as well as general business finance principles.
CO 2	Get an opportunity to learn about different financial sources.
CO 3	Gain an understanding of the nature, structure, and issues affecting Indian business finance and capital markets.
CO 4	Learn the role and functions of stock exchanges
CO 5	Learn and analyze the role of SEBI
CO 6	Understand the concept credit rating, need, types of credit ratings, and methodology of credit ratings
CO 7	Understand the role and strength of corporate restructuring for growth and various corporate restructuring tools such as takeovers, acquisitions, joint ventures, disinvestments, amalgamations, buyback of shares, mergers, demergers, reverse mergers, etc.

Suggested Readings:

11. Dr. R. M. Shrivastava, 'Essentials of Business Finance', Himalaya Publishing House
12. Dr. P. V. Kulkarni, 'Business Finance' Himalaya Publishing House,
13. V. A. Avdhani, 'Investment and Securities Market in India', Himalaya Publishing House
14. V. K. Bhalla, 'Investment Management'
15. S. C. Kuchal, 'Corporation Finance, Principles and Problems', Chaitanya Publishing House, Allahabad-

16. Corporate Finance – Brealey, Richard and Steward C Myers.
17. L. Mathur, 'Elements of Finance' RBSA Publishers, Jaipur
18. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
19. M.Y. Khan, 'Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi
20. Asim Kumar Mishra, 'Venture Capital Financing in India' Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)
15th June, 2022

MANAGEMENT ACCOUNTING

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the Course:

The Course is designed to acquaint and enhance the knowledge of Management Accounting. Course

Objectives:

5. To enhance the abilities of students to develop the concept of management accounting and its significance in the business.
6. To enhance the abilities of students to analyze the financial statements.
7. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
8. To make the students develop competence with their usage in managerial decision making and control.

COURSE CONTENTS

MANAGEMENT ACCOUNTING-II (2164402)

Unit	SEMESTER IV	Lectures
Unit 1	Marginal Costing And Profit Introduction- CVP Assumptions and Uses- Break-Even Point and Margin of Safety Equation Method - Graphical Representation of CVP Relationship - Marginal Costing Techniques. Practical Accounting Problems	15
Unit 2	Standard Costing Introduction - Meaning of Standard Cost And Standard Costing - Steps involved in Standard Costing - Standard Costing Vs. Budgetary Control -Standard Costs and Estimated Costs - Advantages of Standard Costing - Limitations of Standard Costing - Preliminaries for Establishing Standard Costing System - Analysis of Variances –Material, Labour and Overheads variances - Accounting Treatment of Variances. Practical Accounting Problems.	15
Unit 3	Budgetary Control Definition of Budget - Objectives of Budgetary Control - Scope and Techniques of Budgetary Control - Requisites for Effective Budgetary Control - Organization for Budgetary Control - Advantages and Limitations of Budgetary Control - Types of Budgets- Production, Sales, Cash ,fixed and flexible budget, Capital budget.	15
Unit 4	Management Information System And Reporting To Management Introduction - Elements of MIS - Meaning and Definition of Report - Objectives of Report Preparation - Management Reporting -- Methods of Reporting - Requisites of A Good Report - Kinds of Reports - Level of Management And Reporting - Reporting System - Principles of A Good Reporting System - Process of Report Writing.	15

Course Outcomes	By the end of the course, the students will be able to
CO 1	critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting technique

CO 2	demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems
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Suggested Readings:

33. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
34. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
35. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.
36. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
37. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
38. Jain and Khan: Management Accounting, TMH, Delhi.
39. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
40. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
41. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
42. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
43. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
44. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
45. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
46. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.
47. Gupta, R.L., and Radha Swamy, M, Advanced Accounting, Sultan chand & Sons, N.Delhi.
48. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, N.Delhi.
49. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
50. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
51. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.
52. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
53. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.

54. Jain and Khan: Management Accounting, TMH, Delhi.
55. .Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
56. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
57. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
58. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
59. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
60. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
61. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
62. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.
63. Gupta, R.L., and Radha Swamy, M, Advanced Accounting, Sultan chand & Sons, N.Delhi.
64. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, N. Delhi

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)
15th June, 2022

ADVANCED ACCOUNTANCY – IV (2164404)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Course Objective:

- To gain ability to solve problems relating to Royalty Accounts, Hotel Accounting, Packages and Containers Accounting, Fund Based Accounting

- To familiarize the students with the recent developments in accounting such as PFMS, Artificial Intelligence in Accounting, Green Accounting Concepts, Forensic Accounting.

COURSE CONTENTS

Module One:

ROYALTY ACCOUNTS

12 Lectures

Meaning and definition –Technical Terms –Royalty –Landlord –Tenant –Minimum Rent –Short Workings –Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease –Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account

Module Two:

ACCOUNTING OF SERVICE INDUSTRIES

14 Lectures

HOTEL ACCOUNTING

Meaning- nature of Hotel Business, Heads of Revenues and Expenditures, Fixation of Room rates, Final Accounts–problems

HOSPITAL ACCOUNTING

Meaning-nature of Hospital Business-Commercial Hospitals and Charitable trusts and institutions promoted Hospitals, Heads of Revenues and Expenditures, Final Accounts-Problems

Module Three:

ACCOUNTING FOR PACKAGES AND EMPTIES:

12 Lectures

Introduction- Concept, methods of accounting- Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account method-Problems.

Module Four:

FUND BASED ACCOUNTING

12 Lectures

Introduction- Meaning and Concept of Fund Based Accounting -Special Features of Accounting for Educational Institutions, Accounting for Government Grants.–

PFMS: Concept, Functions of PFMS, Mandate for PFMS, Implementing Authority, Objectives, Benefits, Modules of PFMS, EAT, Expenditure Filing, DBT Module, PFMS Portal, Steps for making PFMS portal operative,

Module Five:

DEVELOPMENTS IN ACCOUNTING

(Concept, Scope and Significance: (Only Theory)

10 Lectures

- Artificial Intelligence in Accounting
- Green Accounting Concepts - Statements to be prepared -developments in a globalized era.
- Forensic Accounting – Lean Accounting

Course Outcomes:

- To familiarize the students with Royalty Accounts, Hotel Accounting, Hospital Accounting, Packages and Empties Accounting, fund-based accounting.
- Enable the students to gain knowledge on recent development in accounting.

Books Recommended:

1. Dr. S. K. Singh “**Financial Accounting**” SBPD Publications
2. Balavant M. Unnibhavi, “*Financial Accounting*” Volume 1, Atlantic Publisher, Delhi
3. Deepak Sehagal, “**Financial Accounting**”, Vikas Publishing House, Delhi
4. “**Advanced Accounts**”, Shukla M.C./ Grewal T.S. & Gupta S.C 19th Edition
5. **E-books**

Teaching-Learning Equipment’s/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books
- o Seminars & Group Discussions, Paper Presentations, Debate etc.
- o E-lectures downloaded

Evaluation System: Total 100 Marks

SEE: 70Marks

CIE: 30 Marks (Seminars/Case Study/Paper Presentation/MCQ)

Academic Council 5(5.8.2)
15th June, 2022

PG: Commerce Programme: M.Com.-II (Advanced Accountancy)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

BUSINESS ETHICS & CORPORATE GOVERNANCE (2164405)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the Course:

The explosive rise of the Internet and related technologies in recent years has resulted in new ways of interacting and exchanging. These modifications have had a substantial influence on e-commerce and commercial transactions as a result of their cumulative effect. AS a result, this course is meant to familiarize students with developing trends in commerce and industry.

Course Objectives:

1. To be familiar with the fundamental concepts and practical knowledge of business ethics and corporate governance.
2. It includes topics such as Business Ethics and Corporate Governance, as well as Ethics Management and Corporate Governance.
3. To introduce students to important issues in business ethics and corporate governance.

SEMESTER IV - COURSE CONTENTS

Module 1

Introduction to Business Ethics:

15 Lectures

Nature of Business Ethics, Ethical Concepts & Theories, Moral and Values, Importance and Need of Ethics in Business, Distinction Between Values and Ethics, Kohlberg's Six stages of Moral Development (CMD)

Module 2

Managerial Ethics:

15 Lectures

Introduction - Categories of Management Morality, Ethical Problems, Overview of Creative Accounting (Its role in Business), Corporate Ethical Leadership, whistleblowing.

Module 3

Corporate Governance:

15 Lectures

Introduction to Corporate Governance and Meaning Difference between Governance and Management, Purpose of Good Governance, Potential Consequences of Corporate Governance,
Governance Risk and Financial stability.

Module 4

Strengthening Corporate Governance:

15 Lectures

Key Issues in Corporate Governance:

- A. Role and Composition of the Board, Remuneration of Directors & senior Executives,
- B. Rights and Responsibilities of Shareholders, Ownership of Independent Directors.
Issues & Problems in Corporate Governance - Case Studies
- C. Reasons for Failure in Corporate Governance (Example: Satyam Case)

Books Recommended:

1. Business Ethics (An Indian Perspective), A.C. Fernando, K.P. Muraleedharan, Pearson Edition
2. Business Ethics and Corporate Governance, A.C. Fernando, Pearson Edition
3. Business Ethics: Ethical Decision Making and Cases, John Fraedrien and O. C. Ferrell, Pearson Edition

Course Outcomes:

The students will be able to:

- o Understand the foundation and importance of Business Ethics and Corporate Governance
- o Analyze the impact of Business Ethics and Corporate Governance
- o Describe the Key Issues in Business Ethics and Corporate Governance
- o Understand the Concept of Corporate Social Responsibilities

Teaching Methods:

Lecture Method

PPT Presentations

Case Study, Paper Presentations, Seminars, Group Discussions

Evaluation System: Total 100 Marks

SEE: 70 Marks

CIE: 30 Marks

**Chairman
BOS in Commerce**