



REVA
UNIVERSITY

Bengaluru, India

REVA GROUP OF EDUCATIONAL INSTITUTIONS

REVA University

REVA Institute of Technology and Management

REVA Institute of Science and Management

REVA Institute of Management Studies, Ganganagar

REVA Institute of Education, Ganganagar

REVA First Grade College, Sanjaynagar

REVA Independent PU College, Kattigenahalli

REVA Independent PU College, Ganganagar

REVA Independent PU College, Sanjaynagar



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www.reva.edu.in

**SCHOOL OF
COMMERCE**

M.COM

HAND BOOK

**Rukmini Educational
Charitable Trust**

OUR VISION

REVA University aspires to become an innovative university by developing excellent human resources with leadership qualities, ethical and moral values, research culture and innovative skills through higher education of global standards.

OUR MISSION

1. To create excellent infrastructure facilities and state-of-the-art laboratories and incubation centers.
 2. To provide student-centric learning environment through innovative pedagogy and educational reforms.
 3. To encourage research and entrepreneurship through collaborations and extension activities.
 4. To promote industry-institute partnerships and share knowledge for innovation and development.
 5. To organize social development programs for knowledge enhancement in thrust areas.
 6. To enhance leadership qualities among youth, to enrich personality traits and promote patriotism and moral values;
-

BROAD OBJECTIVES

1. Creation, preservation and dissemination of knowledge and attainment of excellence in different disciplines.
2. Smooth transition from teacher-centric focus to learner-centric processes and activities.
3. Performing all the functions of interest to its major constituents like faculty, staff, students and society to reach leadership positions.
4. Developing a sense of ethics in the University community, making it conscious of its obligations to society and the nation.
5. Accepting the challenges of globalization to offer high quality education and other services in a competitive manner.

DO'S AND DON'TS

DO'S

1. Maintain discipline and respect the rules and regulations of the university
 2. Be regular and punctual to classes
 3. Study regularly and submit assignments on time
 4. Be respectful to your Teachers/friends and hostel staff/management.
 5. Read the notice board (both at your college and the hostel) regularly.
 6. Utilize your Personal Computer for educational purpose only.
 7. Follow the code of conduct.
 8. Visit Health Center on the campus whenever you are unwell.
 9. Be security conscious and take care of your valuables especially Cash, Mobile Phones, Laptop and other valuables.
 10. Carry your valuables along with you whenever you proceed on leave/vacation.
 11. Use electric appliances, lights and water optimally.
 12. Keep the campus clean and hygienic.
 13. Use decent dressing.
-

DON'TS

1. Ragging inside / outside the campus.
2. Possession of Fire arms and daggers etc.
3. Use of Alcohols, Toxic drugs, sheesha, gutkha and hashish/heroin etc.
4. Use of Crackers, explosives and ammUNIT - ion etc.
5. Smoking and keeping any kind of such items.
6. Misusing college & hostel premises/facilities for activities other than studies.
7. Playing loud music in the room which may disturb studies of colleagues / neighbours.
8. Making noise and raising slogans.
9. Keeping electrical appliances, other than authorized ones.
10. Involvement in politics, ethnic, sectarian and other undesirable activities.
11. Proxy in any manner.
12. Use of mobiles in the academic areas.

- Note:**
1. Rules are revised / reviewed as and when required.
 2. Healthy suggestions are welcome for betterment of Institution



REVA
UNIVERSITY

Bengaluru, India

**SCHOOL OF
COMMERCE**

M.COM HAND BOOK

2017-18

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MESSAGE FROM THE HON'BLE CHANCELLOR

Dr. P. Shyama Raju

Chancellor
REVA University

“Education is the most powerful weapon which you can use to change the world.”
- Nelson Mandela.

There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when ‘intellectual gratification’ has become indispensable. Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.

It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of ‘Knowledge is power’, we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I’m always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said ‘A University should be a place of light, of liberty and of learning’. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

Vice-Chancellor's Message

The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards inter-disciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.



A strong believer and practitioner of the dictum "Knowledge is Power", REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this 'temple of learning' has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe

sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of Reva University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”.
Welcome to the portals of REVA University!

Dr. S. Y. Kulkarni
Vice-Chancellor
REVA University

PREFACE

Commerce and Trade have today gained key place in global environment. The trends like e-banking, e-commerce, online marketing etc., have made enormous impact on the business environment. The wings of study of commerce thus have spread beyond imagination. Hence, the REVA University structured its M Com degree programme with industry integrated environment. Thus students in Commerce have the flexibility to broaden their horizons in related to industries, commerce, banking and trade. The program is designed to expose students to various subjects having applications in business, commerce and trade through outcome based teaching and learning process which emphasizes practical exposure rather than memorization. The internships and projects in the area of accounting, financial services, banking, community services, being part of the curriculum, the program will certainly provide students the experience of practical exposure in working environment. Several add on courses in different areas of commerce like business analytics, spread sheet modeling, simulations etc., bring added advantages to students. A variety of activities such as case studies, seminars, interaction with industry experts, cultural activities and social activities are in place to shape the all-round development of students. The benefits of choosing M Com program at REVA University are: Flexibility to choose various fields upon graduation, Opportunity to work on live projects, with internships on business organizations, commerce, banking, accounting and such other related areas. Business Accounting, Process – Executive(AR & AP)Business Accounting Process – Statutory & Payroll am sure the students choosing M Com - Industry Integrated in REVA University will have added advantage with value added courses as mentioned above. We will strive to provide all needed comfort and congenial environment for their studies. I wish all students pleasant stay in REVA and grand success in their career.

The Curriculum caters to and has relevance to Local, Regional, National, Global Development needs. Maximum number of courses are integrated with cross cutting issues with relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability.

Prof. Shubha A
Director

SCHOOL OF COMMERCE

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RUKMINI EDUCATIONAL CHARITABLE TRUST

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. **Rukmini Educational Charitable Trust (RECT)** is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Commerce, Education, Engineering, Environmental Science, Management and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies (RIMS), REVA Institute of Education (RIE), REVA First Grade College (RFGC), REVA Degree College (Evening), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Engineering, Architecture, Commerce, Management, Education, Law and Arts, and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Dr. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notch educational institutions was born of the philanthropic instincts of Dr. P. Shyama Raju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to M. Phil and PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 11,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.

ABOUT REVA UNIVERSITY

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette No. 80 dated 27thFebruary, 2013. The University is empowered by UGC to award degrees any branch of knowledge under Sec.22 of the UGC Act. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer centre facilitating conducive environment for studies, research and overall personality development. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 23 Post Graduate Degree programs, 20 Degree and PG Degree programs in various branches of studies and has 12000+ students studying in various branches of knowledge at graduate and post graduate level and 302 Scholars pursuing research leading to PhD in 18 disciplines. It has 800+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis on knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill development to suit to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under the fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts from industries, business sectors and such other organizations. REVA University has also initiated many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into MOUs with many industries,

business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement (CCP) with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers.

The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs.

The University has collaborations with industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas Instruments, Nokia University Relations, EMC², VMware, SAP, Apollo etc, to facilitate student exchange and teacher-scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign universities, viz, M.S in Computer Science one year in REVA University and one year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an independent Internal Quality division headed by a senior Professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It

concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director IISc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defence Dr. Sathish Reddy, Scientific Advisor, Ministry of Defence, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of the effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is 'Life Time Achievement Award' to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the "Founders' Day Celebration" of REVA University in presence of dignitaries, faculty members and students gathering and the first "REVA Life Time Achievement Award" for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO on the occasion of Founder's Day Celebration, 6th January, 2016 and the second "REVA Life Time Achievement Award" for the year 2016 has been awarded to Shri. Shekhar Gupta, renowned Journalist and Padma Shree Shri Ignace Tirkey, Former Indian Hockey Player & Captain on the occasion of Founder's Day Celebration, 6th January, 2017.

REVA University is keen in promoting sports and cultural activities to inculcate cultural, traditional, ethical and moral values among our students. It has well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. Recently a music hall with all necessary gadgets / instruments has been established to promote cultural interest among students. REVA organises various cultural programs throughout the academic year. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, quizzes, group discussion, seminars, exhibitions and variety of cultural events. Another important event is 'Shubha Vidaaya' - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to

serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognised by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes everyday to students, faculty members, administrative staff and their family members and organises yoga camps for villagers around.

Recognizing the fast growth of the university and its quality in imparting higher education, the BERG (Business Excellence and Research Group), Singapore has awarded BERG Education Award 2015 to REVA University under Private Universities category. The University has also been honored with many more such honors and recognitions.

ABOUT SCHOOL OF COMMERCE

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Industry Integrated) and M Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

VISION OF THE SCHOOL OF COMMERCE

- To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

MISSION

- To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology.
- To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade.
- To collaborate with industries, experts, business firms, government and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements.
- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.
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VALUES

- Excellence in all our academic and research endeavors
- Dedication and service to our stakeholders
- Leadership through innovation
- Accountability and transparency
- Creating conducive academic environment with service motto
- Integrity and intellectual honesty
- Ethical and moral behavior
- Freedom of thought and expression
- Adaptability to the change
- Team-work

“Seven Deadly Sins

**Wealth without work
Pleasure without conscience
Science without humanity
Knowledge without character
Politics without principle
Commerce without morality
Worship without sacrifice.”**

— Mahatma Gandhi

Advisory Board

- 1. Belverd E. Needles, Jr.**
Ernst & Young Distinguished Professor of Accounting, EY Distinguished
Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS,
DePaul University, Chicago USA.
- 2. Shri. Ananthakrishna**
Executive Chairman, Karnataka Bank Ltd, Mahaveer Circle,
Kankanady Mangalore - 575002
- 3. Rajendra P. Srivastava**
Ernst & Young Distinguished Professor and Director
Ernst & Young Center for Auditing Research and Advanced Technology School of Business, The University
of Kansas Lawrence, Kansas 66045
- 4. Prof. Shahzad Uddin,**
Director, Essex Accounting Centre, Essex Business School,
University Of Essex Colchester, UK.
- 5. Prof. Jacques Richard,**
Profess of Accounting, University of Dauphine, Paris, France.
- 6. Dr. Teerooven Soobaroyen**
Reader in Accounting, Centre for Research in Accounting
,Accountability and Governance, School of Management,
Faculty of Business and Law
University of Southampton, Highfield, Southampton, SO17, UK
- 7. Dr Collins Ntim** - BSc, MSc, MRes, PhD, PGCTHE, FHEA.
Professor of Accounting & Finance, Department of Accountancy
University of Huddersfield,UK
- 8. Prof. P. Murali**
Former Vice –Chancellor, Sri Venkateswara University, Tirupati-AP.
- 9. Prof. Sridhar Seshadri**
Senior Associate Dean, Faculty and Research
Indian School of Business, Gachibowli, Hyderabad - 500032
- 10. Dr. M. Thiripalraju**
Director, Indian Institute of Capital Markets
Sakal Bhavan Marg, CBD Belapur, Navi Mumbai - 400 614.
- 11. Prof. K.V Rao**
Vice-Chancellor. Acharaya Nagarjuna University, Guntur - AP
- 12. Dr. Shanthi S K**
Chair Professor - Union Bank Center for Banking Excellence, Greta Lakes University, Chennai--6303102
- 13. Mr. Nagaraj Kulkarni**
Director, Compgece Bangalore
- 14. Reshma Srinivasan,**
Founder and Managing Director, WeCare Learning Private Limited
901, Senswe Block, Elan Homes, Sarjapur Road, Bangalore – 560 035.

CBCS (CHOICE BASED CREDIT SYSTEM) AND CAGP (CONTINUOUS ASSESSMENT AND GRADING PATTERN) OF EDUCATION AND ITS ADVANTAGES

CBCS is a proven, advanced mode of learning in higher education. It facilitates students to have freedom in making their own choices for acquiring a Degree / Masters Degree program. It is more focused towards the student's choice in providing a wide range of modules available in a single campus across various disciplines offered by experts in the subjects. It leads to quality education with active teacher-student participation.

Studying under CBCS has following advantages:

- Students may undergo training in cross-disciplinary and multi-disciplinary subjects and acquire more focused and preferred knowledge.
- Students may get more skills from other subject(s) which are required for the career path in addition to their regular subject knowledge.
- Students may get ample opportunities to use the laboratories and gain practical exposure to the much needed modules available in other departments/schools for want of scientific inputs.
- Courses are conducted by subject experts identified on the basis of their experiences. Courses taught by such experts may provide in-depth information and clear understanding of the modules.
- Students may get an opportunity to study courses with other students of different programs and exchange their views and knowledge in a common class room.
- CBCS provides a cross-cultural learning environment.
- Students may benefit much from selecting the right options to successfully face the public service examinations like UPSC, KPSC, IFS, IES wherein the knowledge of additional subjects become mandatory for general or optional papers.
- Students are exposed to the culture of universal brotherhood during their campus life.
- Students are allowed to practice various methods of learning a subject.

Summary of REVA University Regulations for Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) for Three Years Graduate Degree Programs, 2016

1. Teaching and Learning Process:

The teaching & learning process under CBCS – CAGP of education in each course of study will have three components, namely:

(i) L= Lecture (ii) T= Tutorial (iii) P=Practice; where:

L stands for **Lecture** session consisting of classroom instruction.

T stands for **Tutorial** session consisting participatory discussion / self study/ desk work/ brief seminar presentations by students and such other novel methods that make a student to absorb and assimilate more effectively the contents delivered in the Lecture classes.

P stands for **Practice** session and it consists of Hands on Experience / Laboratory Experiments / Field Studies / Case Studies that equip students to acquire the much required skill component.

2. Courses of Study and Credits

- a. The study of various subjects in B Com degree program is grouped under various courses. Each of these courses carries credits which are based on the number of hours of teaching and learning.
- b. In terms of credits, every **one hour session of L amounts to 1 credit per Semester** and a minimum of **two hour session of T or P amounts to 1 credit per Semester or a three hour session of T / P amounts to 2 credits** over a period of one Semester of 16 weeks for teaching-learning process.
- c. **The total duration of a semester is 20 weeks inclusive of semester-end examination.**
- d. **A course shall have either or all the four components.** That means a course may have only lecture component, or only practical component or combination of any two or all the three components.
- e. The total credits earned by a student at the end of the semester upon successfully completing the course are **L + T + P. The credit pattern of the course is indicated as**
L: T: P

Different **Courses of Study** are labeled and defined as follows:

a. Core Course:

A course which should compulsorily be studied by a candidate as a core-requirement is termed as a Core course. The CORE courses of Study are of THREE types, viz – (i) Foundation Course, (ii) Hard Core Course, and (iii) Soft Core Course.

b. Foundation Course (FC):

The foundation Course is a core course which should be completed successfully as a part of graduate degree program irrespective of the branch of study. These would include basic courses in Languages, courses of study prescribed by the University.

c. Hard Core Course (HC):

The **Hard Core Course** is a Core Course in the main branch of study and related branch(es) of study, if any that the candidates have to complete compulsorily.

d. **Soft Core Course (SC):**

A Core course may be a **Soft Core** if there is a choice or an option for the candidate to choose a course from a pool of courses from the main branch of study or from a sister/related branch of study which supports the main branch of study.

e. **Open Elective Course:**

An elective course chosen generally from other discipline / subject, with an intention to seek exposure to the basics of subjects other than the main discipline the student is studying is called an **Open Elective Course**.

f. **Project Work / Dissertation:**

Project work / Dissertation work is a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A project work carrying **FOUR or SIX** credits is called **Minor Project work / Dissertation**. A project work of **EIGHT, TEN, TWELVE or SIXTEEN** credits is called **Major Project work / Dissertation**. **A Minor Project work may be a hard core or a Soft Core as decided by the BOS / concerned. But the Major Project shall be Hard Core.**

3. Scheme, Duration and Medium of Instructions:

3.1. The Three Year Degree program is of 6 semesters - 3 years duration. A candidate can avail a maximum of 12 semesters - 6 years as per double duration norm, in one stretch to complete the Three Year Degree, including blank semesters, if any. Whenever a candidate opts for blank semester, he/she has to study the prevailing courses offered by the School when he/she resumes his/her studies.

3.2. The medium of instruction shall be English.

4. Credits and Credit Distribution

4.1. A candidate has to earn 144 credits for successful completion of Three Year B.Com degree (150credits for successful completion of Three Year B.Com - Honors degree) with the distribution of credits for different courses as decided by the Board of Studies.

4.2. The concerned BOS based on the credits distribution pattern given above shall prescribe the credits to various types of courses and shall assign title to every course including project work, practical work, field work, self study elective, as **Foundation Course(FC), Hard Core(HC) or Soft Core(SC) or Open Elective(OE)**.

4.3. A candidate can enroll for a maximum of 30 credits and a minimum of 20 credits per Semester. However he / she may not successfully earn a maximum of 30 credits per semester. This maximum of 30 credits does not include the credits of courses carried forward by a candidate.

4.4. Only such full time candidates who register for a minimum prescribed number of credits in each semester from I semester to VI semester and complete successfully 144 credits (150 credits in case of Honors program) in 6 successive semesters shall be considered for declaration of Ranks, Medals,

Prizes and are eligible to apply for Student Fellowship, Scholarship, Free ships, and such other rewards / advantages which could be applicable for all full time students and for hostel facilities.

5. Add- on Proficiency Certification:

To acquire **Add on Proficiency Certification** a candidate can opt to complete a minimum of 4 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com Degree (150 credits in case of B Com Honors Degree) program.

6. Add on Proficiency Diploma:

6.1. To acquire **Add on Proficiency Diploma**, a candidate can opt to complete a minimum of 18 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com (150 credits in case of B Com - Honors) Degree program.

6.2. The **Add on Proficiency Certification / Diploma** so issued to the candidate contains the courses studied and grades earned.

7. Scheme of Assessment & Evaluation

7.1. The Scheme of Assessment and Evaluation will have two parts, namely;

- i. Internal Assessment (IA); and
- ii. Semester End Examination

7.2. Assessment and Evaluation of each Course shall be for 100 marks. For UG Non Engineering streams and PG programs, the Internal Assessment and Semester End Examination shall carry 50 and 50 marks respectively.

7.3. The 50 marks of internal assessment shall comprise of:

Internal Test	= 30 marks
Assignments	= 10 marks
Seminars	= 10 marks

7.4. There shall be three internal test conducted as per the schedule given below. The students have to attend all the three tests compulsorily.

- 1st test for 15 marks at the end of 5th week of the beginning of the Semester;
- 2nd test for 15 marks at the end of the 10th week of the beginning of the Semester; and
- 3rd test for 15 marks at the end of the 15th week of the beginning of the Semester.

7.5. The coverage of syllabus for the said three tests shall be as under:

- For the 1st test syllabus shall be 1st unit of the course;
- For the 2nd test it shall be 2nd unit and 1st half of the 3rd unit;
- For the 3rd test the syllabus will be 2nd half of the 3rd unit and complete 4th unit.

7.6. Out of 3 tests, the highest marks scored in two tests are automatically considered while assessing the performance of the students.

7.7. The Semester End Examination for 50 marks shall be held during 18th and 19th week of the beginning of the semester and **the syllabus for the semester end examination shall be entire 4 units.**

7.8. The duration of the internal test shall be 75 minutes and for semester end examination the duration shall be 3 hours.

Summary of Continuous Assessment and Evaluation Schedule

Type of Assessment	Period	Syllabus	Marks	Activity
First Test	2 nd half of 5 th Week	1 st Unit	15	Consolidation of 1 st Unit
Allocation of Topics for Assignments	6 th Week	First Unit and 1 st half of second unit		Instructional process and Continuous Assessment
Submission of Assignments	7 th Week	First Unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Seminars	8 th Week	First unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Second Test	2 nd half of 10 th Week	Second unit and 1 st half of third unit	15	Consolidation of 2 nd and 3 rd Unit
Allocation of Topic for 2nd Assignment	11 th Week	2 nd half of second unit and 3 rd Unit		Instructional process and Continuous Assessment
Submission of Assignments	12 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Seminars	13 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Third Test	2 nd half of 15 th Week	Second half of third unit and complete 4 th Unit	15	Consolidation of 2 nd half of 3 rd Unit and entire 4 th Unit
Semester End Practical Examination	16 th Week	Entire syllabus	50	Conduct of Semester - end Practical Exams
Preparation for Semester–End Exam	16 th , 17 th &	Entire Syllabus		Revision and preparation for semester–end exam
Semester End Theory Examination	18 th Week & 19 th Week	Entire Syllabus	50	Evaluation and Tabulation
	End of 20 th Week			Notification of Final Grades

Note: 1. Examination and Evaluation shall take place concurrently and Final Grades shall be announced latest by 5 days after completion of the examination.

2. Practical examination wherever applicable shall be conducted after 3rd test and before semester end examination. The calendar of practical examination shall be decided by the respective School Boards and communicated well in advance to the Registrar (Evaluation) who will notify the same immediately

8.0. Evaluation of Practicals and Minor Project / Major Project / Dissertation

8.1. The performance in the practice tasks / experiments shall be assessed on the basis of:

- a) Knowledge of relevant processes;
- b) Skills and operations involved;
- c) Results / products including calculation and reporting.

8.2 The 50 marks meant for continuous assessment of the performance in carrying out practicals shall further be allocated as under:

i	Conduction of regular practical / experiments throughout the semester	20 marks
ii	Maintenance of lab records	10 marks
iii	Performance of mid-term test (to be conducted while conducting second test for theory courses); the performance assessments of the mid-term test includes performance in the conduction of experiment and write up about the experiment.	20 marks
Total		50 marks

The 50 marks meant for Semester End (C3) Examination, shall be allocated as under:

i	Conduction of semester end practical examination	30 marks
ii	Write up about the experiment / practical conducted	10 marks
iii	Viva Voce	10 marks
Total		50 marks

8.3. The duration for semester-end practical examination shall be decided by the concerned School Board.

8.4 Evaluation of Minor Project / Major Project / Dissertation:

Right from the initial stage of defining the problem, the candidate has to submit the progress reports periodically and also present his/her progress in the form of seminars in addition to the regular discussion with the supervisor. At the end of the semester, the candidate has to submit final report of the project / dissertation, as the case may be, for final evaluation. The components of evaluation are as follows:

i	Periodic Progress and Progress Reports (25%)
ii	Results of Work and Draft Report (25%)
iii	Final Evaluation and Viva-Voce (50%). Evaluation of the report is for 30% and the Viva-Voce examination is for 20%.

9. Eligibility to Appear Semester - end Examination

Only those students who fulfil a minimum of 75% attendance in aggregate of all the courses including practical courses / field visits etc, as part of the course(s) shall be eligible to appear for Semester End examination.

10. Requirements to Pass the Semester and to Carry Forward the Failed Subjects / Courses:

10.1. Requirements to Pass a Course

A candidate's performance will be in terms of scores, and the sum of IA and Semester End examination will be for a maximum of 100 marks (i. e, 50 marks of internal assessment and 50 marks of semester end examination) and have to secure a minimum of 40% to declare pass in a given course. However, a candidate has to secure a minimum of 25% (12 marks) in Semester End which is compulsory.

10.2. Requirement to pass the semester:

To pass the semester, a candidate has to secure minimum of 40% marks in each subject / course of study prescribed in that semester.

10.3. Provision to Carry Forward the Failed Subjects / Courses:

A student who has failed in a given number of courses in odd and even semesters shall move to next semester of immediate succeeding year and final year of the study. However, he / she shall have to clear all courses of all semesters within the double duration, i. e., within six years of admission of the first semester failing which the student has to re-register to the entire program.

10.4 Re-Registration and Re-Admission:

a) In case a candidate's class attendance in aggregate of all courses in a semester is less than 75% or as stipulated by the University, such a candidate is considered as dropped the semester and is not allowed to appear for end semester examination and he / she shall have to seek re-admission to that semester during subsequent semester / year within a stipulated period.

b) In such a case where in a candidate drops all the courses in semester due to personal reasons, it is considered that the candidate has dropped the semester and he / she shall seek re-admission to such dropped semester.

11. Attendance Requirement:

11.1 All students must attend every lecture, tutorial and practical classes.

11.2 In case a student is on approved leave of absence (e g:- representing the university in sports, games or athletics, placement activities, NCC, NSS activities and such others) and / or any other such contingencies like medical emergencies, the attendance requirement shall be minimum of 75% of the classes taught.

11.3 Any student with less than 75% of attendance in aggregate of all the courses including practical courses / field visits etc, during a semester shall not be permitted to appear to the end semester examination and such student shall seek re-admission as provided above.

11.4 Teachers offering the courses will place the above details in the School Board meeting during the last week of the semester, before the commencement of examination, and subsequently a notification pertaining to the above will be brought out by the Director of the School before the commencement of examination. A copy of this notification shall also be sent to the office of the Registrar & Registrar (Evaluation).

12. Challenge Valuation

- a. A student who desires to apply for challenge valuation shall obtain a photo copy of the answer script by paying the prescribed fee within 10 days after the announcement of the results. He / She can challenge the grade awarded to him/her by surrendering the grade card and by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 10 days after the announcement of the results. This challenge valuation is only for SEE.
- b. The answer scripts for which challenge valuation is sought for shall be evaluated by the external examiner who has not involved in the first evaluation. The higher of two marks from first valuation and challenge valuation shall be the final.**

13. Grade Card and Grade Point:

- a. **Provisional Grade Card:** The tentative / provisional Grade Card will be issued by the Registrar (Evaluation) at the end of every semester indicating the courses completed successfully. The provisional grade card provides **Semester Grade Point Average (SGPA)**.
- b. **Final Grade Card:** Upon successful completion of B Com / B Com (Honors) Degree a Final Grade card consisting of grades of all courses successfully completed by the candidate will be issued by the Registrar (Evaluation).
- c. **The Grade and the Grade Point:** The Grade and the Grade Point earned by the candidate in the subject will be as given below:

Marks P	Grade G	Grade Point (GP=V x G)	Letter Grade
90>100	10	v*10	O
80>90	9	v*9	A+
70 > 80	8	v*8	A
60> 70	7	v*7	B+
55 > 60	6	v*6	B
50 > 55	5.5	V*5.5	C
40> 50	5	v*5	P
0-40	0	v*0	F
ABSENT			AB

O - Outstanding; A-Excellent; B-Very Good; C-Good; D-Fair; E-Satisfactory; F - Fail

Here, P is the percentage of marks ($P=[(IA)+M]$) secured by a candidate in a course which is **rounded to nearest integer**. V is the credit value of the course. G is the grade and GP is the grade point.

i. Computation of SGPA and CGPA

The Following procedure to compute the Semester Grade Point Average (SGPA)

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in a given semester, i.e : $SGPA (S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

Illustration for Computation of SGPA and CGPA

Illustration No. 1

Course	Credit	Grade Point	Grade letter	Credit Point (Credit x Grade point)
Course 1	4	8	A	4X8=32
Course 2	4	7	B+	4X7=28
Course 3	3	9	A+	3X9=27
Course 4	3	7	B+	3X7=21
Course 5	3	6	B	3X6=18
Course 6	3	5	P	3X5=15
Course 7	2	7	B+	2X7=14
Course 8	2	8	A	2X8=16
	24			171

Thus, $SGPA = 171 \div 24 = 7.13$

Illustration No. 2

Course	Grade Point	Grade letter	Credit	Credit Point (Credit x Grade)
Course 1	9	A+	4	4X9=36
Course 2	8	A	4	4X8=32
Course 3	7	B+	3	3X7=21
Course 4	10	O	3	3X10=30
Course 5	5	C	3	3X5=15
Course 6	6	B	3	3X6=18
Course 7	10	O	2	2X10=20
Course 8	8	A	2	2X8=16
			24	188

Thus, $SGPA = 188 \div 24 = 7.83$

Illustration No.3

Course	Credit	Grade Point	Grade Letter	Credit Point (Credit x Grade point)
Course 1	4	10	O	4 x 10 = 40
Course 2	4	9	A+	4 x 9 = 36
Course 3	3	7	B+	3 x 7 = 21
Course 4	3	8	A	3 x 8 = 24
Course 5	3	9	A+	3 x 9 = 27
Course 6	3	9	A+	3 x 9 = 27
Course 7	4	10	O	4 x 10 = 40
	24			215

Thus, $SGPA = 215 \div 24 = 8.99$

ii. Cumulative Grade Point Average (CGPA):

Overall Cumulative Grade Point Average (CGPA) of a candidate after successful completion of the required number of credits (144) for B. Com (150 for B Com (Honors) degree is calculated taking into account all the courses undergone by a student over all the semesters of a program i. e., $CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Illustration:

CGPA after Final Semester

Semester (ith)	No. of Credits (C_i)	SGPA (S_i)	Credits x SGPA ($C_i \times S_i$)
1	24	6.83	24 x 6.83 = 163.92
2	24	7.13	24 x 7.13 = 171.12
3	24	7.83	24 x 7.83 = 187.92
4	24	8.99	24 x 8.99 = 215.76
5	24	8.68	24 x 8.68 = 208.32
6	24	9.20	24 x 9.20 = 220.80
Cumulative	144		7.84

$$\text{Thus, } CGPA = \frac{24 \times 6.83 + 24 \times 7.13 + 24 \times 7.83 + 24 \times 8.99 + 24 \times 8.68 + 24 \times 9.20}{144} = 8.11$$

CONVERSION OF GRADES INTO PERCENTAGE:

Conversion formula for the conversion of CGPA into Percentage is:

Percentage of marks scored = CGPA Earned x 10

Illustration: CGPA Earned 8.11 x 10 = 81.10

14. Classification of Results

The final grade point (FGP) to be awarded to the student is based on CGPA secured by the candidate and is given as follows.

CGPA	Grade (Numerical Index)	Letter Grade	Performance	FGP
	G			Qualitative Index
9 >= CGPA < 10	10	O	Outstanding	Distinction
8 >= CGPA < 9	9	A+	Excellent	
7 >= CGPA < 8	8	A	Very Good	First Class
6 >= CGPA < 7	7	B+	Good	
5.5 >= CGPA < 6	6	B	Above average	Second Class
> 5 CGPA < 5.5	5.5	C	Average	
> 4 CGPA < 5	5	P	Pass	Satisfactory
CGPA < 4	-	F	Fail	-

Overall percentage = 10 * CGPA

15. Provision for Appeal

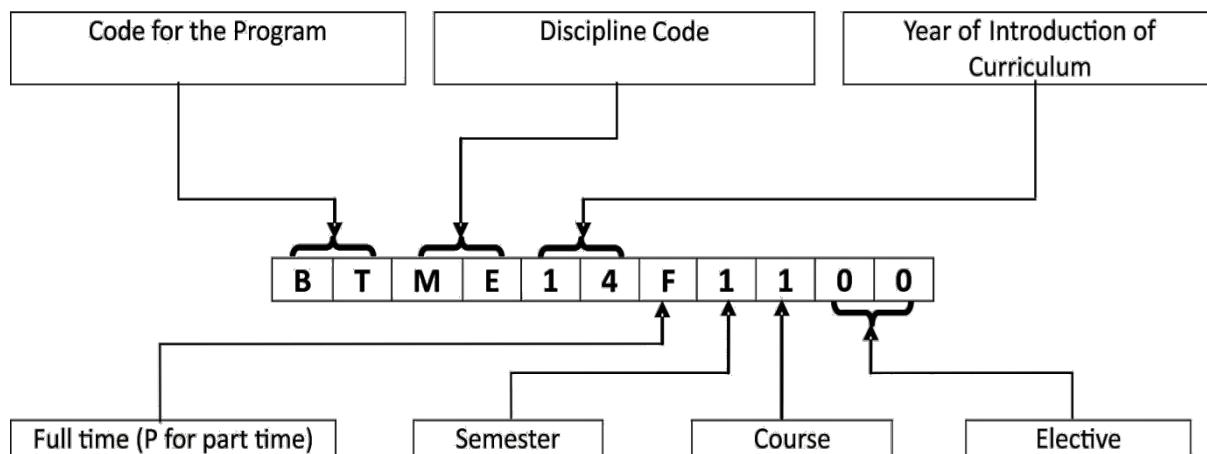
If a candidate is not satisfied with the evaluation of Internal Assessment components, he/she can approach the grievance cell with the written submission together with all facts, the assignments, test papers etc, which were evaluated. He/she can do so before the commencement of semester-end examination. The grievance cell is empowered to revise the marks if the case is genuine and is also empowered to levy penalty as prescribed by the university on the candidate if his/her submission is found to be baseless and unduly motivated. This cell may recommend taking disciplinary/corrective action on an evaluator if he/she is found guilty. The decision taken by the grievance cell is final.

For every program there will be one grievance cell. The composition of the grievance cell is as follows:-

- The Registrar (Evaluation) - Ex-officio Chairman / Convener
- One Senior Faculty Member (other than those concerned with the evaluation of the course concerned) drawn from the school / department/discipline and/or from the sister schools / departments/sister disciplines – Member.
- One Senior Faculty Members / Subject Experts drawn from outside the University school / department – Member.

16. With regard to any specific case of ambiguity and unsolved problem, the decision of the Vice-Chancellor shall be final.

Course Numbering Scheme



List of Codes for Programs and Disciplines / Branch of Study

Program Code	Title of the Program	Discipline Code	Name of the Discipline / Branch of Study
BA	Bachelor of Arts	AE	Advanced Embedded Systems
BB	BBM (Bachelor of Business Management)	AI	Advanced Information Technology
BC	B.Com (Bachelor of Commerce)	AP	Advanced Power Electronics
BR	B. Arch (Bachelor of Architecture)	CA	Computer Aided Structural Engineering
BS	B.Sc, BS (Bachelor of Science)	CE	Civil Engineering
BT	B.Tech (Bachelor of Technology)	CH	Chemistry
BP	Bachelor of Computer Applications	CO	Commerce
BL	LLB (Bachelor of Law)	CS	Computer Science and Engineering / Computer Science
MA	Master of Arts	DE	Data Engineering and Cloud Computing
MB	MBA (Master of Business Administration)	EC	Electronics and Communication Engineering
MC	M.Com (Master of Commerce)	EN	English
MS	M.Sc / MS (Master of Science)	MD	Machine Design and Dynamics
MT	M.Tech (Master of Technology)	ME	Mechanical Engineering
MC	Master of Computer Applications	EE	Electrical & Electronics Engineering

Program Outcomes – PO

The School of Commerce was established in the year 2014 and since then the School has defined Program Outcomes for the courses offered, During the Board of Studies meeting, based on the advice and suggestions of the BOS, TEN Program Outcomes have been formulated, keeping in view the Vision, Mission and Program Educational Objectives.

PO	Description
PO 1	Understand the Multi-dimensional business environment and assess the financial health of Companies
PO 2	Ability to apply the knowledge gained in the field of auditing, tax filing , share market and other allied financial areas
PO 3	Ability to understand , analyse and communicate global , economic, legal and ethical aspects of business
PO 4	Apply knowledge of Theory and Practices to solve business problems
PO 5	Analyze and evaluate the operations of the business related issues
PO 6	Integrate and apply cognitive and analytical skills to manage business operations
PO 7	Communicate effectively with various stake - holders
PO 8	Analyze routine Accounting Procedures
PO 9	Gain knowledge through inter- disciplinary and Multi – disciplinary courses
PO 10	Ability to develop ethical and Value based leadership Ability

Program Specific Objectives – PSO

PSO	Description
PSO 1	Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business related areas.
PSO 2	Apply different tools and techniques in solving problems related to Business.
PSO 3	Apply statistical tools and techniques for Research, Problem solving and Decision making

Program Educational Objectives – PEO

PEO	Description
PEO 1	Graduates after successful completion of the program will be able to take up career in public , private and government organizations
PEO 2	Graduates after successful completion of the program will be professional in Finance , Accounting , Taxation, Banking and Insurance domain
PEO 3	Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

M Com (MASTER OF COMMERCE)

(With Effect from 2016-17)

Eligibility: B Com / BBM / BBA / BBS / with 45% (40% in case of candidates belonging to SC/ ST) of marks in aggregate of any recognized university / institution or any other qualification recognized as equivalent there to.

Scheme of Instruction

Sl No	Course Code	Title of the Course	HC SC OE	Credit Pattern				Contact Hrs
				L	T	P	Total	
FIRST SEMESTER								
1.	MCOM16F1100	Management and Organisation Behaviour	HC	2	1	0	3	04
2.	MCOM16F1200	Advanced Accounting	HC	4	0	1	5	06
3.	MCOM16F1300	Legal aspects of business	HC	2	1	0	3	04
4.	MCOM16F1400	Quantitative Techniques and Operations Research	HC	4	0	1	5	06
5.	MCOM16F1500	Economics for Business Decisions	HC	2	1	0	3	04
6.	MCOM16F1600	Marketing Management	HC	2	1	0	3	04
	Total Credits						22	28
SECOND SEMESTER								
1.	MCOM16F2100	Banking and financial services	HC	2	1	0	3	04
2.	MCOM16F2200	Business Ethics and Corporate Governance	HC	2	1	0	3	04
3.	MCOM16F2300	Advanced Cost Accounting	HC	4	0	1	5	06
4.	MCOM16F2400	Strategic Financial Management	HC	4	0	1	5	06
5.	MCOM16F2500	Direct Taxes Law and practice	HC	4	0	1	5	06
6.	MCOM16F2600	Human resource management	HC	2	1	0	3	04
	Total Credits						24	30
THIRD SEMESTER								

Approved by: BOS/SOC/UG-PG/28/04/2017/05

1	MCOM16F3100	Business research methods	HC	3	1	0	4	05
2	MCOM16F3200	Introduction to Financial Management	OE	2	1	0	3	04

I) ACCOUNTING AND TAXATION								
a) ACCOUNTING								
1	MCOM16F3A10	Advanced Management Accounting	SC	3	0	1	4	05
2	MCOM16F3A20	Mergers and Acquisitions	SC	3	0	1	4	05
3	MCOM16F3A30	Financial Statement Analysis	SC	3	0	1	4	05
4	MCOM16F3A40	Contemporary Areas of Financial Accounting	SC	3	0	1	4	05
b) TAXATION								
1	MCOM16F3T10	Indirect Taxation-1	SC	3	0	1	4	05
2	MCOM16F3T20	Corporate Tax Planning and Management	SC	3	0	1	4	05
3	MCOM16F3T30	International Taxation	SC	3	0	1	4	05
4	MCOM16F3T40	Business and Corporate Taxation	SC	3	0	1	4	05
Note: Choose TWO Courses from each a & b.								

II) ACCOUNTING AND FINANCE								
a) ACCOUNTING								
1	MCOM16F3A10	Advanced Management Accounting	SC	3	0	1	4	05
2	MCOM16F3A20	Mergers and Acquisitions	SC	3	0	1	4	05
3	MCOM16F3A30	Financial Statement Analysis	SC	3	0	1	4	05
4	MCOM16F3A40	Contemporary Areas of Financial Accounting	SC	3	0	1	4	05
b) FINANCE								
1	MCOM16F3F10	Security Analysis and Portfolio Management	SC	3	0	1	4	05
2	MCOM16F3F20	Financial Derivatives	SC	3	0	1	4	05
3	MCOM16F3F30	Strategic Credit Management	SC	3	0	1	4	05
4	MCOM16F3F40	Advanced Capital Structure Theories	SC	3	0	1	4	05

Approved by: BOS/SOC/UG-PG/28/04/2017/05

4	MCOM16F4F40	Commodity Market	SC	3	1	0	4	
Note: Choose TWO Courses from each a & b.								

	Total Credits						27	40
	Total Credits of Four Semesters						96	127

FIRST SEMESTER

Course Code	Duration	Course Title	L	T	P	C
MCOM16F1100	16 Weeks	Management and Organisation Behaviour	2	1	0	3

Course Objective: The main objective of this paper is to familiarize the students with the basic concepts of management and factors underlying organizational behavior.

Unit 1: Introduction - Definition of management, Importance and functions of management, Managerial skills, Principles of management, Major school of management thought: An overview and recent trends in management. (Theory only)

Approved by: BOS/SOC/UG-PG/28/04/2017/05

Unit 2: Planning and Organizing Planning, Importance of planning, Types of plans, Planning and decision making process, Organization and Control, Process of organizing, Organizational structure and design- vertical and horizontal dimensions. (Theory only)

Unit 3: Organizational Behavior (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behavior- Foundations of individual behavior, values, attitudes, personality, and emotions ; Perceptual process and Learning . (Theory only)

Group Decision making and Communication: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organizations; Feedback, Improving Inter-personal Communication- **Motivation:** Theories, Leadership, Power. (Theory only)

Unit 4 : Organizational Culture, Organizational Development and Stress Management: Concept and determinants of organizational culture, creating sustaining and changing organizational culture. Managing mis-behaviour at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyber slacking. Organizational Development- concept, values, and intervention techniques; Appreciative Inquiry. Individual and organizational stressors; consequences of stress on individual and organisation; management of stress. (Theory only)

Suggested Readings:

1. Robbins, Stephen P. and Timothy A. Judge, *Organizational Behaviour*, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*,

Recommended Books:

1. Essentials of Management-Koontz, 8/e, McGraw Hill
2. Gene Burton & ManabThakur, 'Management Today-Principles & Practice', Tata McGraw Hill Public Company Ltd., New Delhi, 2009.
3. Fred Luthans - 'Organisational Behavior', McGraw Hill Publishing Company, New York.
4. Robins, S.P., 'Management ', Englewood Cliffs, Prentice Hall Inc., New Jersey, 2009.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F1200	16 Weeks	Advanced Accounting	4	0	1	5

Course objectives: To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

Unit 1: Accounting for Shares and Debentures: Share Capital, Follow on Public Offer & Rights Issue, Buy-back of Shares, Issue & Redemption of Preference Shares, Debentures-Issue and Redemption, Employee Stock Option Plan (ESOP), Employees Stock Option Scheme (ESOS), Underwriting of Shares and Debentures. (Theory and Problem)

Unit 2: Investment Accounts: Investment Accounts: Need and Significance of investment accounts - Provisions of Indian Accounting Standard-13 - Accounting Treatment - Treatment of Brokerage and Expenses - Investment ledger – Equity shares accounts - Bonus Shares - Right Shares. (Theory and Problem)

Unit 3: Presentation of Financial Statements: Meaning and Objective of Financial Statement, Component of Financial Statement, Frame Work, Users and their Information Needs, Part I – Form of Balance Sheet, Part II – Form of Statement of Profit and Loss, Managerial Remuneration. (Theory and Problem)

Unit 4: Accounting for Banking, Insurance and Electricity Companies: Accounts of a Banking Company (as per banking Companies Regulation Act), Accounts of an Electricity Company (as per Electricity Act), Accounts of Insurance Companies (as per Insurance Act) including Stock valuation. (Theory and Problem)

Recommended books:

1. Accounting for Managers, Maheswari and Maheswari, Vikas Publishing House Limited,
2. Accounting for Managers, Jawahar Lal, Himalaya Publishing House, 4th edition
3. Financial Accounting – A Managerial Perspective, R. Narayana Swamy, Prentice Hall India, 3rd edition
4. Financial Accounting, PC Tulsian, Pearson Education India, 1st Edition
5. Advanced Accountancy, Mukerjee & Hanif, Tata McGraw Hill Publications.
6. Advanced Financial Accounting, Dr S.K.Paul, Central Publications.

Reference Books:

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy Sultan Chand & Sons, New Delhi.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts, S. Chand & Company, New Delhi.
3. Fundamentals of Advanced Financial Accounting, R.S.N Pillai, Bagavathi, S. Chand & Company

Course Code	Duration	Course Title	L	T	P	C
MCOM16F1300	16 Weeks	Legal Aspects of Business	2	1	0	3

Course objectives: The course aims to acquaint the students with knowledge and understanding of major business laws

Unit I- Prevention of Money Laundering Act ,2011: Historical background - Prevention of Money Laundering Act, 2011- Concepts, definitions, various transactions, etc - Obligations of Banks and Financial Institutions - RBI Guidelines on KYC (Know Your Customer). (Theory only)

Unit II- Law Relating to Information: Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties. (Theory only)

Unit III- Laws relating to Employees: object, scope and applicability of the following Acts: Factories Act, 1948- Industrial Disputes Act, 1947- Workmen's Compensation Act, 1923 -Payment of Wages Act, 1936 and Minimum Wages Act, 1948 - Payment of Bonus Act, 1965 and Payment of Gratuity Act, 1972 - Employees State Insurance (E.S.I) Act, 1950 - Provident Fund (P.F.) Act, 1952- The Child Employee (Prohibition and Regulation) Act, 1986. (Theory only)

Unit VI-Law relating to Pollution Control and Environmental Protection: Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal. (Theory only)

Suggested Readings:

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi.
Department of Commerce, University of Delhi
25
3. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
4. Handbook of Corporate Laws, Bharat Law House, New Delhi
5. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act
6. Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed,Assignment of Actionable Claim etc.) (in 2 Vols)
7. Bare Acts on Societies and Trusts
8. Bare Act on Competition Law

9. Bare Act on Consumer Protection Law

Course Code	Duration	Course Title	L	T	P	C
MCOM16F1400	16 Weeks	Quantitative Techniques and Operations Research	4	0	1	5

Course Objectives: To introduce students, tools and techniques that facilitate decision making under various constraints and circumstances that business face often and to equip them to make optimal managerial decisions under various business situations.

Unit-1: Descriptive statistics: Measures of central tendency: Average: Concept, Types – Mathematical Averages: Arithmetic Mean, Median, Mode (No grouping table method). Partition Values: Quartiles, Deciles and Percentiles - Comparison of the Various Measures of Central Tendencies. (Theory and Problem)

Unit:- 2 Measures of Dispersion: Standard Deviation – Variance – Coefficient of Variance, Skewness: Relative measures of skewness- Karl- Pearson Coefficient of skewness. Correlation and regression: Scatter Diagram, Karl Pearson’s coefficient of Correlation (One way table only), Rank Correlation, Concurrent Deviation - Regression: Method of Least Squares. (Theory and Problem)

Unit-3: Operations Research: Definition, scope of Operations Research, characteristics, advantages and limitations. Quantitative approach to decision making, models & modeling in Operations Research. Linear programming, Structure of linear program model, Assumption, Advantages, Limitations, General mathematical model, Guidelines for formulation of linear programming model, graphical method, algorithm (Only illustrative problems) Duality in linear Programming. (Theory and Problem)

Unit-4 Transportation Models and Assignment :Transportation problem, General structure of transportation problem, methods of finding initial basic feasible solution (NWCM,LCM & VAM), test for optimality (MODI Method), degeneracy (theory only), Assignment problems, Introduction, General structure. Problems on minimization & maximization. (Theory and Problem)

Books for References:

1. Sharma JK, Quantitative Techniques, McMillan Publishing House.
2. Vohra ND, Quantitative Techniques in Management, TataMcGraw-hill Publishing Company.
3. Gupta, S.P. Statistical Methods, S. Chand & Sons, New Delhi.
4. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems, Pearson Education, New Delhi.
5. Gupta and Khanna “Quantitative Techniques for Business Managers”, PHI, New Delhi.
6. Anderson, Sweeney, Williams, Quantitative Methods for Business, Thomson.
7. Sharma JK, Operations Research, McMillan Publishing House.
8. Barry Render, Ralph Stair and Michael Hanna, Quantitative Analysis, Pearson

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Course Code	Duration	Course Title	L	T	P	C
MCOM16F1500	16 Weeks	Economics for Business Decisions	2	1	0	3

Course Objective: The objective of the course is to acquaint students with economics concepts and pricing strategies. Numerical and examples, which have been added relating to Production, Cost and Break-Even Analysis which would help them in managerial decision making processes.

Unit 1: Demand and The Firm: Consumer Behaviour: Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach. Theory of attributes – Demand for consumer durables. Firm Theory: Objectives of the firm; Theory of the growth of the firm: (Theory only)

Unit 2: Production Analysis: Concept, Production Function: Single Variable –Law of Variable Proportions & Two Variable Function, ISO-Quants & ISO Costs & Equilibrium, Total, Average, & Marginal Product, Return to Scale, Technological Progress & Production Function. (Theory and Problem)

Unit 3: Cost and Break-Even Analysis: Cost Concepts, Total Cost, Average Cost, Marginal Cost, Opportunity Cost etc. Short-run and Long-run Cost Curves, Combination, Economies and Diseconomies of Scale. Cost Analysis with Mathematical Problems. Profits: Determinants of Short-Term & Long Term Profits, Measurement of Profit. Break Even Analysis- Meaning, Assumptions, Determination of BEA, Limitations and Uses of BEA in Managerial Economics. (Problems on BEP). (Theory and Problem)

Unit 4: Pricing Strategies and Practices: Introduction – Cost plus pricing- multiple product pricing- pricing in life cycle of a product- pricing in relation to established product – transfer pricing- under external market, external competitive market and imperfect external market.- Competitive bidding of price- major factors in competitive bidding- determining the competitive bid- peak load pricing-Double pricing system. (Theory only)

Suggested Reading:

1. Koutsiyannis, A., *Modern Microeconomics*, Macmillan Press Ltd.
2. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, *Micro Economics*, Pearson Education Asia, New Delhi.
3. *Managerial Economics- Theory and Applications*, Dr. D.M Mithani, Himalaya Publications.
4. *Managerial Economics*, D.N Dwivedi, 6th ed., Vikas Publication.
5. *Managerial Economics*, H. L Ahuja, S. Chand, 2011
6. *Indian Economy*, K P M Sundharam and Dutt, 64th Edition, S Chand Publication.

7. Business Environment Text and Cases by Justin Paul, 3rd Edition, McGraw-Hill Companies

Course Code	Duration	Course Title	L	T	P	C
MCOM16F1600	16 Weeks	Marketing Management	2	1	0	3

Course Objective: The objective of the course is to impart the concepts of marketing in terms of strategies for product & services management. The students can also learn the skills of personal selling & customer management.

UNIT – 1 **Introduction:** Evolution of marketing concept; Nature and scope of marketing; 4Ps of marketing mix; Marketing environment; Segmenting, targeting and positioning; Consumer behavior Models; Buying motives ; Types of buying behavior; Factors influencing buyer behavior. (Theory only)

UNIT – 2 **Product mix:** Classification of products – New product development process – Product mix and product line decisions – Branding and packaging strategies – Product life cycle (PLC); Price mix: Price objectives; Factors influencing pricing policies; various pricing methods. (Theory only)

UNIT – 3 **Distribution and Promotion mix:** Functions of channels; Channel selection; Channel design; conflicts and control; Promotion mix; Development of effective communication – Selection of advertising media and agency – Purposes and tools of sales promotion – Process of personal selling – Public relations – E-CRM. (Theory only)

UNIT – 4 **Services Marketing and Marketing Information System (MIS):** Features of services – Goods Vs, Services marketing – 7Ps of marketing mix – Marketing triangle of services marketing – GAP model of services quality - Strategies for services marketing. Marketing Information System (MIS): Components of MIS – Internal records system, marketing intelligence system, Marketing research system, marketing decision support system; (Theory only)

REFERENCE BOOKS:

1. Philip Kotler: Marketing Management – Analysis, planning, implementation, and Control, Prentice Hall of India, New Delhi.
2. Ramaswamy, V.S.: and Namakumari: Marketing Management – Planning implementation and control, Mc Millan India Ltd., New Delhi.

3. Govindharajan, Marketing Management, PHI, New Delhi.
4. Gandhi, J.C., Marketing – A managerial introduction, Tata Mc Graw Hill, New Delhi.
5. Panda, Marketing Management, Excel Publications: New Delhi.
6. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata Mc Graw Hill, New Delhi.

SECOND SEMESTER

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2100	16 Weeks	Banking and Financial Services	2	1	0	3

Course Objective: The course provides the students with the information about the banking system in India, and financial services and equips him with the basic knowledge about the different types of financial markets and the services available.

Unit 1 Banking- Introduction, Functions of Investment Banks, Types of Investment Banks, Investment Banking Services, banking system in India, Non-Banking Finance Companies: Types, Growth, Functions, RBI Guidelines, Prudential Norms. Microfinance-The paradigm-NGOs and SHGs-Microfinance delivery mechanisms-Future of micro finance. (Theory only)

Unit 2 Management of Bank Balance Sheet: Capital adequacy norms - Components of assets and liabilities in bank balance sheet and their management- ALM implementation- RBI guidelines –GAP analysis - Relationship between GAP and Income statement— asset classification and provisioning norms – liquidity management – interest rate risk management - Profit and profitability analysis – RAROC and profit planning – Disclosure guidelines. (Theory and problem)

Unit 3 Banker as lender: Types of loans – Cash credit- Overdraft facilities – Discounting of bills –working capital demand loan- bill finance as banker to seller, banker to buyer- Letter of credit-Types – Export credit guarantee corporation- Credit notes- guarantees on behalf of travel agents – Export credit – Export packing credit- Post shipment credit- Credit rating - Process, Advantages. (Theory only)

Unit 4 Financial services : Concept- Objectives – characteristics – Financial services market – Constituents – Financial services sector growth in India- Leasing: Concept, Types of Lease, Advantages and disadvantages of Leasing, Problems in leasing, Factors influencing Buy or Borrow or Lease Decision. Hire Purchasing: Concepts and features, Problems related to outright purchase, Hire purchase and Leasing. (Theory and problem)

RECOMMENDED BOOKS:

1. Indian Financial System – Bharati V. Pathak, Pearson Education, 3/e, 2011.
2. *Bank Financial Management – Indain Institute of banking and finance – Macmillan publication,*
3. *Industrial Finance R Viswanathan-Macmillan publication,*
2. Investment Banking- Pratap G Subramanyam, Tata McGraw Hill Education Private Limited,2012
3. Financial services- Khan M.Y, 6/e, McGraw Hill, 2011.
4. Financial Markets and Services – Gordon & Natarajan, 7/e, Himalaya publishing, 2011.

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5. Merchant Banking & Financial services- Vij & Dhavan, 1/e, McGraw Hill, 2011.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2200	16 Weeks	Business Ethics and Corporate Governance	2	1	0	3

Course Objectives: The course aims to develop a candidate's ability to critically analyses ethical issues in business. It reviews different regulatory processes essential to the understanding of the principles of corporate governance in India.

Unit 1: Business Ethics: Meaning of ethics, business ethics, relation between ethics and business ethics, evolution of business ethics, nature of business ethics, scope, need and purpose, importance, approaches to business ethics, sources of ethical knowledge for business roots of unethical behaviour, ethical decision making, some unethical issues, benefits from managing ethics at workplace, ethical organizations- Ethical Conflict: The relationship between ethics and law, difference between ethical codes and contracts, Unethical behaviour- consequences, conflict of Interest- causes and remedies, Ethics of Management Accountant Professionals. (Theory only).

Unit2 : Corporate Governance: Meaning – Need – Importance - Corporate Governance (CG) mechanism - CG Systems - Indian model of CG – CG and Value maximization –Issues in Corporate Governance- Emergence of Corporate Governance: Developments in USA and UK – Role of World Bank – OECD – McKinsey – Sarbanes-Oxley Act 2002 – World Committees on CG – The Cadbury Committee, The Greenbury Committee, The Hampel Committee, - Principles of good CG and Code of best practices – OECD Principles. (Theory only).

Unit 3: Corporate Governance in India: Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J. Irani Committee – Kumara Mangalam Birla Committee – The CII initiatives – SEBI initiative – CG practice in India - Board of Directors and their role in CG – Composition of Board - Independent Directors – Clause 49 of listing agreement – Audit Committee - Composition of Audit Committee –Problems of CG in India - Future of CG in India. (Theory only).

Unit 4: Corporate Social Responsibility: Types and nature of social responsibilities, CSR principles and strategies, models of CSR, Best practices of CSR, Need of CSR, Arguments for and against CSR, CSR in Indian perspective, Indian examples. (Theory only).

RECOMMENDED BOOKS:

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1. Corporate Governance: principles, policies and practices – Fernando A. C, 2/e, Pearson, 2011.
2. Business Ethics and Corporate Governance - Ghosh B. N, Tata McGraw-Hill, 2012.
3. Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Baxi C. V & Rupamanjari Sinha Ray, Vikas Publishing House, 2012.
4. Business Ethics and Corporate Governance – Prabakaran S, Excel BOOKS.
5. Corporate Governance – Badi N. V, Vrinda Publications, 2012.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2300	16 Weeks	Advanced Cost Accounting	4	0	1	5

Course Objectives : To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.

UNIT-1 : Introduction: Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System – Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards - Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts. (Theory and problem)

UNIT-2: Process Costing: Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks – Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products. (Theory and problem)

UNIT-3: Material Costing: Material Costing- EOQ model. Pricing of raw material. ABC Analysis- Need for emergence of ABC - Concept of ABC - Kaplan and Cooper's Approach to ABC - Cost Drivers and Cost Pools - Characteristics of ABC - Allocation of Overheads under ABC - Steps in ABC System - Traditional Versus ABC approach to designing a costing system - Implementation of ABC and its Benefits (Theory and problem).

UNIT-4: Cost Audit and Reporting: Cost Audit: Meaning - Importance - Scope - Functions/Objectives - Types - Advantages - Cost Audit Vs. Financial Audit - Audit Program - Audit Procedure - Audit Report. Auditing Techniques: Vouching - Check Mark and Ticking - Test Checks - Audit Notes and Questionnaires. Cost reporting: Meaning - General Principles [Basic Rules] - Reporting to Different Levels of Management - Forms of Reporting - Classification of Reports: According to Form,

According to Contents, According to Frequency of Reporting - External Reports - Internal Reports - Review of Reports (Theory only).

RECOMMENDED BOOKS:

1. Cost Accounting :Theory and Practice - Bhabatosh Banerjee, 12/e, PHI.
2. A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas.
3. Financial Statement Analysis and Reporting - Mohana Rao P, PHI, 2011.
4. Cost Management :A strategic Approach - Vaidya S. C, Suveera Gill Macmillan 2010.
5. Cost Accounting- Jawaharlal, & Seema Srivastava, 4/e, TMH.
6. Accounting & Costing for Management – Sinha P. K, Excel BOOKS, 2010.
7. A Textbook of Cost Management- G.V Kesava Rao, D Gopinath, M.G. Krishnamurthy and Anita S. Yadav, Paramount Publishing House,2013

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2400	16 Weeks	Strategic Financial Management	4	0	1	5

Course Objective: To apply financial management theories and techniques for strategic decision making.

Unit I: Financial Policy and Corporate Strategy : Strategic decision making framework, Strategy at different hierarchy levels, Financial Planning, Interface of Financial Policy and strategic management, Balancing financial goals vis--vis sustainable growth, Principles of Valuation. (Theory only).

Unit II: Working capital management: Meaning- Importance-Advantages and disadvantages – Factors affecting working capital – calculation of Operating and Cash cycle Determination of level of current assets. Current asset financing policy - Short term financing of working capital, long term financing of working capital. Working capital leverage - Problems on maximum permissible bank finance as per Tandon committee recommendations - Estimation of working capital requirements - Working capital leverage. (Theory and Problem).

Unit III: Cash and Credit Management: Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-Orr model, Strategies for managing surplus fund. Receivables Management – Credit management through credit policy variables, marginal analysis, Credit evaluation: Numerical credit scoring and discriminate analysis. Control of accounts receivables, Problems on credit granting decision. (Theory and Problem).

Unit IV: Dividend Decisions: Introduction, Objectives of Dividend Policy, Practical considerations in Dividend Policy, Theories on Dividend Policies- Traditional

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approach, Walter Approach, Gordon Model and MM approach- Dividend discount model- Stability of Dividends, Target Payout and Dividend Smoothing: Linter's Model of Corporate Dividend Behaviour, Forms of Dividends, Share Split, Buyback of Shares, Dividend Policy Analysis: (Theory and Problem).

RECOMMENDED BOOKS:

1. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.

REFERENCE BOOKS:

1. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cengage Learning, 2004.
2. Corporate Finance: Ross, Westerfield & Jaffe, - TMH - 8/e, 2010
3. Financial Management & Policy - Vanhorne, 12/e, Pearson
4. Principle of Corporate Finance - Brearly and Myers, 10/e, TMH, 2012.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2500	16 Weeks	Direct Taxes Law & Practice	4	0	1	5

Course objective: to acquaint the students with the theoretical and practical aspects of direct taxes to make them use computer packages for tax calculations.

UNIT-I: INTRODUCTION TO DIRECT TAXES: Basis For Taxation- Compare Direct Taxes and Indirect Taxes - Overview of Income Tax Act 1961 – Basic Concepts: Person – Assesse - Previous Year - Assessment Year -Income - Total Income - Charge of Income Tax - Receipt of Income - Deemed Income, Dividend Income- Capital and Revenue Receipts-Capital and Revenue Expenditure-Exempted income - Agricultural income - Residential Status - Incidence of Tax - Permanent Account Number (PAN) – Tax Account Number (TAN) - Income Tax Authorities – Functions. (*Theory and Problems on Residential Status*).

UNIT-II: HEADS OF INCOME: Income from Salaries: Basis charges of Salary Income – Different forms of salary – Perquisites – Permissible deductions from salary - Income from House property: Basis of charge – Basis of computing income from a let out house property and self –occupied - Income from Business or Profession: Basis of charge- Basic principles for arriving at business income – Problems on computation of income from business. (*Theory and Simple Problems*)

UNIT-III: Income under the head capital gains: Basis of charge - Income from other sources – Basis of charge. (*Simple Problems*) Deductions from Gross Total Income – 80 C -80 CCD -80 CCG – 80 D – 80 DD – 80DDB (*Theory only*)

UNIT-IV: Setoff and Carry forward Loss and E-Filing

Set off and Carry forward of losses: Introduction – Mode of Set off and Carry forward – Inter source adjustment – Inter-head adjustment – Carry forward of loss - Carry forward of loss and set off of loss and depreciation- permissible in the hands of amalgamated and demerged company or co-operative bank (*Theory only & Simple Problems*) E-Filing- Filing the Return of Income - Forms of return prescribed under the Income-tax Law - Mandatory e-filing of return – Applicability & Non-applicability of ITR – 1 (SAHAJ), ITR – 2, ITR - 2A , ITR – 3, ITR – 4S (SUGAM), ITR – 4, ITR – 5, ITR – 6, ITR – 7 - Procedure to be followed in case of discrepancies in actual TDS and TDS credit as per Form 26AS - Precautions to be taken while filing the return of income - Reason for Refund Failure- Procedure to apply for refund reissue. (*Theory only*)

Recommended Books:

1. Vinod K. Singhanian: Taxman's Direct Tax Laws
2. Bhagawati Prasad: Direct Tax Laws and Practice
3. B.B. Lal and N. Vashisht: Income Tax, Wealth Tax and Tax Planning
4. Manmohan: Direct Taxes with Tax Planning aspects
5. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
6. V.P. Gaur and D.B. Narang Income Tax Law and Practice – Kalyani Publicaions.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F2600	16 Weeks	Human Resource Management	2	1	0	3

Course Objective: The objective of the course is to familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention.

Unit-1: Acquisition of Human Resources: HRM functions – Job analysis – Job designs – Human resource planning – Human resource information system – Recruitment and selection strategies – New employee orientation. (*Theory only*)

Unit-2: Development and Integration of Human Resources: Performance appraisal system – Performance appraisal and succession planning – Career planning and development – Methods of training – Methods of development – Measuring training effectiveness. Integration of human Resources : Types and forms of participative management – Quality circles – Employee empowerment – Collective bargaining – quality of work life. (*Theory only*)

Unit-3: Rewarding and Maintaining Human Resources: Job evaluation methods – Incentive payments – Executive compensation programs – Employee benefits and services.

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Maintenance of human resources: Job satisfaction – Discipline and employee rights – Employee counseling – grievances settlement. (Theory only)

Unit-4: International HRM and Emerging Horizons of HRM: Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices; E-HRM; HRIS (Human Resource Information System); Measuring intellectual capital; Impact of HRM practices on organizational performance; contemporary issues in Human Resource Management. (Theory only)

REFERENCE BOOKS:

1. David A, Decenzo., and Stephen P. Robbins, Human Resource Management, John wiley and sons, Inc., New York.
2. Gary Dessler, Human Resource Management, Pearson Education Pvt. Ltd., New Delhi.
3. Pravin Durai, Human Resource Management, Pearson Education, New Delhi.
4. Biswajeet Pattnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi.
5. Aswathappa K., Human Resource and Personnel Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi.
6. Subba Rao P., Essentials of Human Resource Management and Industrial Relations: Text Cases and Games, Himalaya Publishing House, Mumbai.

THIRD SEMESTER

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3100	16 Weeks	Business Research Methods	3	1	0	4

Course Objective: The course facilitates the students to develop and hone mathematical and statistical skills for decision making

Unit-1: Business Research: Business Research: An overview - Research process, problem formulation, management problem v/s. research problem, Steps involved in preparing business research plan/proposal. Business Research Design: Steps involved in a research design. Exploratory research: Meaning, suitability, collection, hypothesis formulation. Descriptive research: Meaning, types of descriptive studies, data collection methods Causal research: Meaning, various types of experimental designs, types of

errors affecting research design. Analytical research: Introduction to analytical research. (Theory only)

Unit-2: Sampling & Testing of Hypothesis: Sampling and sampling distribution: Meaning, Steps in Sampling process, Types of Sampling - Probability and non-probability Sampling Techniques, validation of sample size. Data collection: Primary and Secondary data Data collection Methods – Observations, Survey, Interview and Questionnaire design, Measurement & Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Attitude measurement – Likert’s Scale, Semantic Differential Scale, Thurstone-equal appearing interval scale, MDS – Multi Dimensional Scaling. Hypothesis Testing for means and proportions for small samples and large samples, Chi-square test. ANNOVA test, Z Test and T Test (Theory and Problem)

Unit-3: Statistics and Statistical measures : Definition of Statistics, Business Statistics and scope, Application of Statistics in Financial Decision making, Measures of Central Tendency, Dispersion, Skewness and Kurtosis-Interpretation and business applications. Time Series, Model Time Series, Trend Seasonal Variation and Forecasting, Tests of consistency, Correlation Techniques, Regression analysis, Index Relatives. (Theory and Problem)

Unit 4 : Report writing: Importance, qualities of a good report, contents of a report, types of reports, bibliography Appendices. Preparation of research proposals for funding; funding agencies for research. Preparation of Research Articles for publication. Ethics in research - Copy right – royalty - Intellectual property rights and patent law – Reproduction of published material – Plagiarism - Citation and acknowledgement. (Theory only)

REFERENCE BOOKS:

1. S C Gupta, Fundamentals of Statistics, 7th Edition Himalaya Publications
2. Kothari, C.R.(2008). Research Methodology: Methods and Techniques. Second Edition. New Age International Publishers, New Delhi.
3. Business Research Methods–Donald R. Cooper & Pamela S Schindler, 9/e, TMH, 2007.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3200	16 Weeks	Introduction to Financial Management	2	1	0	3

Course Objective: The purpose of this course is to acquaint the non – finance students with the various concepts, techniques, methods, processes of accounting data, analysis, interpretation, decision making in finance.

Unit 1: Basics of Indian Financial System: Indian Financial System- Functions of Financial systems – Concepts in Finance- The fundamental principle of finance. (Theory only)

Unit 2: Investment Analysis: Capital budgeting process- key steps in project appraisal – Goals and benefits- Investment Criteria- Analysis of Risk – Cost of Capital. (Theory only)

Unit 3: Financing Strategy: Financing strategy – Capital structure – Financial instruments – Methods for raising finance. Sources of Finance: Equity capital, Preference capital, term loans, debentures. Working capital advances. (Theory only)

Unit 4: Budgetary Control: Budget and Budgetary control- Zero based budgeting- performance Budgeting. (Theory only)

Books for Reference:

1. S.N Maheswari, Maheswari S.K- Financial Accounting, Vikas publications
2. Khan and Jain – Financial Management- Tata Mc Graw hill
3. S.K. Bhattacharya, John Dearden –Accounting for management Text and cases , Vikas Publications
4. Rajiv Srivastava, Anil Misra- Financial Management, Oxford University press.

SPECIALIZATIONS

ACCOUNTING

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3A10	16 Weeks	Advanced Management Accounting	3	0	1	4

Course Objectives: To apply various management accounting techniques to all types of organizations for planning, decision making and control purposes in practical situations.

Unit 1: Pricing Strategies in Decision Making: Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing. (Theory and Problems)

Unit 2: Cost Volume Profit Analysis: Relevant cost, Product sales pricing and mix, Limiting factors, multiple scarce resource problems, Decisions about alternatives such as make or buy, selection of products, etc. Pricing Decisions Pricing of a finished product, Theory of price, pricing policy, Principles of product pricing, new product pricing, pricing strategies, Pricing of services, Pareto analysis. (Theory and Problems)

Unit 3: Budgets and Budgetary Control: The budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, Preparation of functional budget for operating and non-operating functions, Cash budgets, Capital expenditure budget, Master budget, Principal budget factors. Standard Costing and Variance Analysis, Types of standards and sources of standard cost information; evolution of standards, continuous - improvement; keeping standards meaningful and relevant; variance analysis; disposal of variances. Investigation and interpretation of variances and their inter relationship, Behavioural considerations. (Theory and Problems)

Unit 4: Balanced Scorecard and Benchmarking: BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card,. Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking (Theory only)

REFERENCE BOOKS:

1. Cost Accounting – Khan M. Y and Jain P. K, TMH.
2. Principles and Practice of Cost Accounting - Bhattacharyya, 3/e, PHI.
3. Cost and Management Accounting- Arora M. N, 3rd enlarged and Rev. ed., HPH.
4. Managerial Accounting- James Jiambalvo, 2/e, Wiley India Pvt. Ltd.

Approved by: BOS/SOC/UG-PG/28/04/2017/05

5. Management Accounting - Khan M. Y and Jain P. K, 6/e, McGraw Hill, 2012.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3A20	16 Weeks	Mergers and Acquisitions	3	0	1	4

Course Objectives: to gain the knowledge on M&As which are essentially mean to attain greater market share; acquire additional brands; cannibalize competing brands; realize improved infrastructure; create new synergies; capitalize on efficiencies and economies of scale or to globalize in the shortest span of time.

Unit – 1 : Introduction: M&A Concept – Motives for M&As – Stakeholder Expectations in M&As – Forms of M&As – Reasons for Buying a Business – Reasons for Selling a Business – History of Merger Waves – Synergies in M&As – Strategic Approaches to M&As – Strategies for Entering a New Market – Value Creation Strategy in M&As – Growth Strategy through New Project of M&A – Corporate Objectives and Strategy for M&A – Framework for M&A Strategies – Formulating Strategies for M&As (Theory only).

Unit – 2: Corporate Valuation: Basics of Valuation – Valuation of Financial Assets – Relative Value Models – Absolute Value Models – Option Pricing Models – Valuation of Firms – Income Approach (Capitalization Method and Discounted Cash Flow Method) – Market Approach (Comparable Company Method) – Assets Approach (Adjusted Book Value Method and Liquidation Method) – Choice of Methods – The Human Aspects of M&As (Including Problems). Corporate demergers, splits and divisions: Advantages of demergers / divisions / splits – Reverse mergers – Reverse mergers under tax laws – Requirements of reverse merger – Salient features of reverse merger under Sec.72.A. (Theory and Problems).

Unit -3: Accounting aspects of M&A: Principal methods of accounting for M&A – Calculation of purchase consideration - Pooling of interest method - Purchase accounting method – Accounting in the books of transferor and transferee company – Accounting practices of mergers and acquisitions in India –reconstruction schemes and demerger- IndAs-103. (Theory and Problems).

Unit -4: Post-Merger Integration and International M & A: –Post-Merger Integration - integration planning, factors in post-merger integration model, political and cultural aspects in integration, HRM issues, and problems in integration and five rules of integration process. Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A. (Theory only).

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REFERENCE BOOKS:

- 1 Fred Weston J, Kwang S Chung: Merger Restructuring and Corporate Control, PHI;
- 2 .Machiraju H R: Mergers, Acquisitions and Takeovers, New age International (P) Ltd. Publishers;
- 3 Advanced Corporate Accounting- JK Sharma – Latest edition.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3A30	16 Weeks	Financial Statement Analysis	3	0	1	4

Course Objectives: To familiarize and acquaint the student with application of analysis of financial statements techniques.

Unit-1: Financial Statements: Financial Statements: Meaning, Objectives, Types, Uses, Limitations - Redrafting Financial Statements: Single-step and Multi-step Financial statements - Preparation of Financial Statements as per Indian Accounting Standards and IFRS (Theory only).

Unit-2: Income Statement: Basic elements of the Income statement - Special Income statement items - Income taxes related to operations - Earnings per share - Retained earnings - Dividend and stock splits - Legality of distributions to stockholders - Comprehensive income - International consolidated income statement (IFRS) - Profitability: Profitability measures - Trends in profitability – Segment accounting - Interim reports - Revenue by major product lines-Projected Income statement (Theory and Problem).

Unit-3: Balance Sheet: Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders' equity - Employee stock ownership plans (ESOPS) - International consolidated balance sheet (IFRS) - Liquidity of short-term assets: Current assets, current liabilities and other operating cycle - Long-term debt paying ability: Income statement consideration when determining long term debt paying ability - Balance sheet consideration when determining long term debt paying ability - Projected Balance sheet (Theory and Problem).

Unit-4: Analysis Techniques: Meaning - Significance of analysis - Sources of information - Techniques of analysis: Horizontal analysis, Vertical analysis, Trend analysis - Ratio analysis - Funds flow analysis - Cash Flow Statements - Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share- Ratios for banks -Ratios for transportation. (Theory and Problems).

SUGGESTED READINGS:

- 1.Charles S. Gibson: “Financial Statement Analysis”, Cengage Learning India Private Limited;
- 2.Lyn M. Fraser & Aileem Ormiston: “Understanding Financial Statements” PHI
- 3.Ambrish Gupta: “Financial Accounting for Management An Analytical Perspective”, Pearson;
- 4.Earl. K. Stice & James D. Stice: “Financial Accounting Reporting & Analysis”, Cengage

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Learning India Pvt. Ltd.

5. Carl s. Warren, James M. Reeve & Jonathan E. Duchac: “Financial Accounting Concepts, Methods and Applications” Cengage Learning India Pvt. Ltd.

6. Sharma RK & Shashi K. Gupta: “Management Accounting” Kalyani Publishers

7. Malcolm Smith, “Research Methods in Accounting” Sage Publications Ltd.

8. Rawat D.S: “Accounting Standards”, Taxmann

9. Kamal Garg: “IFRS Concepts and Applications”, Bharat Law House Pvt. Ltd.

10. Ghosh T.P: “IFRSs For Finance Executives”, Taxmann.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3A40	16 Weeks	Contemporary Areas of Financial Accounting	3	0	1	4

Course Objectives: The aim of this course to provide knowledge and skills to the students on contemporary areas of financial accounting and to bring attitudinal changes to innovations in accounting and to develop professional knowledge and skills in contemporary areas.

Unit- 1 : Accounting for the Effects of Price Level Changes : Effect of price level changes on financial statements prepared under historical basis. Use of Consumer Price Index Numbers for price level adjustments. Restatement of financial statements under General Purchasing Power of Accounting and Current Cost Accounting. (Theory and Problems).

Unit- 2: Interim, Segment and Deferred Income Tax Reporting: Meaning and relevance of Interim Financial Reporting, Segment reporting and Deferred Income Tax Reporting. Recognition, measurement and disclosure requirements under accounting standards. (Theory and Problems).

Unit- 3: Hedge Accounting: Definition of hedging and hedge accounting. Types of hedges cash flow hedge and fair value hedge. Recognition, measurement and disclosure requirements for hedge accounting under accounting standards. Accounting for forwards, futures and options. (Theory and Problems).

Unit-4: Emerging issues in Accounting: Human Resource Accounting, Forensic Accounting, Window Dressing-Environmental accounting - Sustainability Reporting- (Theory and Problems).

References:

1. Accounting for Financial Instruments By Cormac Butler, 2009, John Wiley and Sons, USA.
2. What Counts: Social Accounting for Nonprofits and Cooperatives, Laurie Mook, Jack Quarter and Betty Jane Richmond, Sigel Press, London
3. Human Resource Accounting by Flamholtz, Eric, Jossey –Bass, San Francisco.

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4. Accounting Theory: An Introduction by L.S.Porwal, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

TAXATION

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3T10	16 Weeks	Indirect Taxation -1	3	0	1	4

Course Objectives: The syllabus aims to test the student's ability to: understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act), Compute the assessable value of transactions related to goods and services for levy and determination of duty liability and Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

Unit- 1: Canons of Taxation- Indirect taxes: Basis for Taxation, Direct Taxes and Indirect Taxes, Features of Indirect Tax, Constitutional Validity, Administration and Relevant Procedures, contribution to Government Revenues, fiscal preference as instrument of planning and development— role of indirect tax laws. (Theory only).

Unit- 2: Central Excise Act, 1944: Constitutional Background, Laws Relating to Central Excise, Central Excise Act, Duties Leviable, Levy, Collection & Exemptions from Excise Duty, Goods, Excitability of Plant & Machinery, Waste and Scrap, Manufacture, Manufacturer, Classification of Goods, Valuation of Goods, Valuation in case of Job Work – Rule 10A, Assessable Value under Section 4, Value Based on Retail Sale Price , MRP Based Valuation, Assessment under Central Excise Law, Procedural Aspects under Central Excise Duty, Refund & Other Important Provisions, Excise Audit, Warehousing, Export Benefits and Procedures, Excise on Small Scale Industries, Demands and Penalties, Appeals, Important Provisions of Central Excise Act, 1944, Important Provisions of Central Excise Rules, 2002, Important Rules of Central Excise Valuation Rules, 2000, Rules of Classification. (Theory and Problems).

Unit- 3: Cenvat Credit: Background of Cenvat Credit, Highlights of Cenvat Credit Scheme, Utilization of Cenvat Credit, Reversal of Cenvat Credit, Refund of Cenvat Credit, Obligation of a manufacturer or Producer of final Products and a provider of taxable services, Input service Distributor, Documents and Accounts, Other Provisions. (Theory and Problems).

Unit- 4: Customs Law: Details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations. Drawback of customs duties paid, preparation and submission of drawback claim forms. Offences, Power and Penalties under Custom. (Theory and Problems).

Books for Reference:

1. L.K. Jain, *Central Excise Manual*, Contay Publishers P. ltd.

2. D.N. Khole, B.N. Sharma et al, *Customs Tariff*, Census Publishers.
3. Bare Acts of CST and KST
4. B.K. Ghargava, *Indirect Tax Laws*, Taxman Allied Services.
5. V.S. Datey, U.K. Bhargava, *Indirect Tax Law and Practice*.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3T20	16 Weeks	Corporate Tax Planning And Management	3	0	1	4

Course Objective: To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning.

Unit 1- Introduction of Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. (Theory only).

Unit 2- Assessment of Companies: Residential Status and incidence of Tax, Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders. - Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. (Theory only).

Unit 3-Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Private equity. (Theory only).

Unit 4- Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.- Transfer Pricing: Overview of Indian transfer pricing Foreign Collaboration and Double Taxation Relief: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation. Note: Relevant case studies to be discussed in the class. (Theory only).

Suggested Reading:

1. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill,

2. Singhanian, Vinod. K, Taxmann's Direct Taxes, Law & Practice.
3. Ahuja. Girish & Ravi Gupta, Bharat's Professional Approach to Direct Taxes, Law & Practice, Bharat Law House Pvt. Ltd.
4. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes And Laws And Practice, Wishwa Prakashan,

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3T30	16 Weeks	International Taxation	3	0	1	4

Course Objectives: Course emphasizes on tax treaties and tax laws of various countries and analyses importance of the same.

UNIT-I: An Overview of International Taxation: International Taxation - Definition - Conflicts - Double Taxation - Double Tax treaties – Double taxation avoidance agreement – unilateral and bilateral relief - Domestic Tax system - Anti avoidance measures - International Tax Planning - International Tax Law - Definition - International Tax Principles and tax treaties. (Theory and Problem).

UNIT-II: Tax Treaties: Need - Purpose - Nature of work - Relief - Benefits - Historical Overview of tax treaties – Model tax conventions - Work prior to League of Nations - League of Nations work - Mexico model convention - London model of convention - OECD work - United Nations work. (Theory only).

UNIT-III: Impact of Domestic Tax Systems: Resident Vs Non Resident - Tax residence - Full Vs Limited taxation - Residence of Individuals, Companies and other entities - Domicile under common law. Source of Income / Gain - Rules - Conflicts - Basis of Tax Computation - Tax rate - Base - Accounting policies - Allowances - Disallowances - Incentives - Withholding taxes. Treatment of tax losses: Revenue, Capital, Foreign branch losses - Group taxation (Categories only) - Passive income: Dividend, Interest, Royalty, Capital gains. Foreign tax relief - Expense deduction - Exemption method - Foreign tax credit - Direct, Indirect tax sparing credit limitations - Excess foreign tax credit (Country examples such as India, Asia Pacific Countries, United States of America, UK, Japan, Singapore, Australia, Mauritius). (Theory only).

UNIT-IV: Tax Laws of Various Countries and Transfer Pricing: Salient features of tax laws: Asia Pacific Countries - United States of America - UK - Japan - Singapore - Australia – Mauritius - International transactions - Associated enterprises - Arms length price - Computation of arm's length price - Transfer pricing under Domestic Tax Law and under tax treaties - Authorities of advance rulings - Deduction of Tax at Source U/S 195 & DTAA. (Theory and Problem).

SUGGESTED BOOKS:

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1. Basic International Taxation - Principles: Roy Rohatgi, Taxmann, Second Edition, Vol. – I;
2. Basic International Taxation - Practice: Roy Rohatgi, Taxmann, Second Edition, Vol. – II;
3. Direct Taxes - Law & Practice: Vinod K. Singhanian & Kapil Singhanian, Taxmann;
4. The Law and Practice of Tax Treaties: An Indian Perspective - Nilesh Modi, Rajesh Kadakia, Wolters Kluwer India Pvt. Ltd.;
5. CCH India Master Tax Guide, PWC;
6. CCH International Master Tax Guide, PWC;
7. Commentary to OECD Model Tax Convention and UN Model Convention;
8. CA Course Material.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3T40	16 Weeks	Business and Corporate Taxation	3	0	1	4

Course Objective: To give an integrated view of Business and Corporate Taxation and apply the laws to business decisions.

Unit- 1: Salient features of company taxation: Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing. Basic frame work: of direct taxation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings. (Theory only).

Unit – 2: Computation of Business Income Definitions, Scope, Computation of Profits and gains from Business or Profession, business deductions/allowances, disallowances and depreciation. (Theory and Problem).

Unit – 3: Set off and Carry Forward: Computation of taxable income of companies set off and carry forward of losses, Deductions under section 80G/801A-801B-801C (Theory and Problem).

Unit – 4: Procedure for assessment: deduction of tax at source or Collection at Source, advance payment of tax, refunds, appeals and revision. Tax implications in Business Restructuring. (Theory only).

Books for References:

1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
2. AgrarwalP.K, Tax Planning for Companies, Hind Law Publishers, New DELHI.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, Tax Planning in India.
5. Sharat Bargava: Direct Taxes.
6. B.B. Lal & N. Vashist – Direct Taxes, - Pearson – New Delhi.
7. Girish Ahuja and Dr. Ravigupta – Direct Taxes Law and practices-Bharaths.
8. Dr. Manohar – Direct Taxes, - Snow white.

FINANCE

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3F10	16 Weeks	Security Analysis And Portfolio Management	3	0	1	4

Course Objective: to familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

UNIT- 1: Investment Management: Meaning, Nature and scope – Objectives - Investment avenues – Investment Process-Types of financial assets and real assets - Types of investments – Real investment Vs. Financial investments – Stock Market Indicators- Stock Market Indicators- Types of stock market Indices, Indices of Indian Stock Exchanges.- Risk and return- Systematic and unsystematic risk - Sources of risk – Components of return- Calculation of return - Calculation of Portfolio risk- Portfolio with Two assets – Portfolio with more than Two assets . (Theory and Problem).

UNIT – 2: Valuation of securities: Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration. Preference Shares- Concept, Features, Yields. Equity shares- Concept, Valuation, Dividend Valuation models. (Theory and Problem).

UNIT – 3: Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis. Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, Market Indicators. (Problems in company analysis & Technical analysis) (Theory and Problem).

UNIT –4: Modern Portfolio Theory: Markowitz Model -Portfolio Selection, Opportunity set, Efficient Frontier. Beta Measurement and Sharpe Single Index Model Capital Asset pricing model: Basic Assumptions, CAPM Equation, Security Market line, Extension of Capital Asset pricing Model - Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APT and CAPM. Mutual Funds:, Mutual Fund types, Performance of Mutual Funds-). NAV. Performance evaluation of Managed Portfolios- Treynor, Sharpe and Jensen Measures (Theory and Problem)

Books for Reference:

1. Pandyan Puneethavarty, Securities Analysis and portfolio Management, Vikas Pub. House.
2. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
3. Avadani V.A. : Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.

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Course Code	Duration	Course Title	L	T	P	C
MCOM16F3F20	16 Weeks	Financial Derivatives	3	0	1	4

Course objective: The objective of this course is to familiarize the students with risk-return characteristics of the various types of derivative securities, develop a sound conceptual understanding of the quantitative approach to valuing derivative securities, and acquire basic skills to perform derivative security analysis and valuation.

Unit 1: Financial Derivatives - Introduction, economic benefits of derivatives - Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives - traders in derivatives markets - Derivatives market in India. (Theory only).

Unit 2: Futures and forwards - differences-valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures - specification of futures - Commodity futures, Index futures, interest rate futures - arbitrage opportunities. (Theory and Problem).

Unit 3: Financial Swaps - features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps. (Theory and Problem).

Unit 4: Options: Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non-dividend paying stocks put-call parity - mechanics of options - stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black and Scholes Model, option Greeks. Arbitrage profits in options. (Theory and Problem).

Suggested Readings

1. John Hull, Options, Futures and other Derivatives, Pearson Education
2. S. L. Gupta, Financial Derivatives, Prentice Hall
3. Parameshwaran, Financial Derivatives, Mc graw Hill
4. D. C. Patwari, options and Futures- An Indian Perspective, Jaico Publishing House.
5. Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
6. Prasanna Chandra, Security Analysis and Porfolio Management, Tata Mc Graw Hill
7. Sanjeev Aggarwal, A Guide to Indian Capital Markets, Bharat Publishing
8. NCFM Derivatives (Dealers) Module NCFM Currency Derivatives Modules

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3F30	16 Weeks	Strategic Credit Management	3	0	1	4

Course Objectives: To provide an overview of the sound lending decisions by a bank, the process of evaluation of the loan proposal, an insight into the different types of loans and describe the aspects of NPA management.

Unit- 1: Credit management in banks-Screening of applications-Appraisal of credit-Sanction limit- Post sanction compliance – Monitoring supervision –Review- Government policies for credit extension- Credit institutions- Principles of good lending- Borrower study and bankers opinion- Credit policy by banks- Government regulation of credit - Prudential norms. (Theory only).

Unit-2: Over view of credit policy and loan characteristics-The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis-Different types of borrowers – Balance sheet analysis for lending – Forms of advances secured and unsecured advances- Short term and long term advances. (Theory only).

Unit-3: Agricultural finances and Retail lending- Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Gobar gas – Kissan credit cards – NABARD initiatives – Lead bank schemes – Retail banking advances – Concept – Retail banking products – Consumer credit financing(Theory only).

Unit-4: Financing to small scale industries and large scale industries- Term lending- Syndicated loan system- Role of development banks in industrial finance- Working capital finance- Turnover method – Modified version of MPBF – Cash budget approach- Long term finance- Project financing –Industrial sickness and BIFR. (Theory only).

RECOMMENDED BOOKS:

1. Strategic Credit Management in Banks, Popli.G.S. and Puri S. K. ,PHI,2013
2. Banking Theory and Practice - Shekar and Shekar, 19/e, Vikas Publishing House, 2009.
3. Bank Management - W. Koch Scott, Timothy, Cengage Learning, New Delhi.
4. Commercial Banking -Benton Gup & James Kolari, 3/e, Wiley India, 2010.
5. Indian Financial System, Bharati V. Pathak, 3/e, Pearson,2012
6. Bank Credit Management, G. Viajayaragavan, Himalaya Publishing House,2009

Course Code	Duration	Course Title	L	T	P	C
MCOM16F3F40	16 Weeks	Advanced Capital Structure Theories	3	0	1	4

Course Objective: To impart the knowledge in advanced techniques of financial management and enable the students to apply the techniques in financial decision making.

Unit – 1: Empirical Perspectives on the Financial Characteristics Introduction – Finance Functions – Financing decisions, Analysis of Composite Cash flows, leverage, ownership structures, ROE, P/E ratios, Dividend payout- Dividend Yield- Leverage ratios- separation of ownership and control- conflicts of interest- Agency theory and leverage decisions- Balancing agency cost with information asymmetry. (Theory and Problem).

Unit – 2: Capital structure and firm value: Assumptions and definitions - Theories of capital structure – NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process in capital structure. (Theory and Problem).

Unit- 3: Capital Structure Decisions: Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy(Theory and Problem).

Unit-4: Taxation and Capital Structure: Corporate taxes and Personal taxes – Personal taxes and income of debtholders and shareholders – effect of financial leverage on firm value with corporate and personal taxes – trade of theory – effect of financial distresses’ and agency cot - trade of model- Singling theory- Capital structure practices in India. (Theory and Problem).

RECOMMENDED BOOKS:

1. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.
4. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cenage Learning, 2004.
5. Financial Management : Comprehensive Text Book with Case Studies – Ravi M. Kishore, 7/e, Taxmann.

FOURTH SEMESTER

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4100	16 Weeks	Innovation & Entrepreneurship	2	1	0	3

Course Objective: The aim is to enable those who take the course to become familiar with Innovation skills and associated elements and apply those skills to be effective as Intrapreneurs or Entrepreneurs.

UNIT 1 Creativity and Innovation: Innovation and Entrepreneurship, Types of Innovation, Methods and Discipline of Innovation, Step-By-Step Innovation Process, Innovation in Indian Context-Frugal innovation, Blue Ocean Strategy. Business success, Growth strategy and product life cycle and Global market environment. Intelligence models, step-by-step basic Innovation process, Personal Innovation tool kit, IPR & management, patents (Theory only).

UNIT 2: Entrepreneurship: Definition and concepts, Types of entrepreneurs, Entrepreneurial qualities and Traits, Entrepreneurial / intrapreneurial mindset, Corporate entrepreneurship, Entrepreneurial process, Effectuation. (Theory only).

UNIT 3: Solution selection: opportunity assessment using various elements, Business strategy fit and IPR for entrepreneurs, Idea Generation, Opportunity Assessment using Porter's Five Forces and Mullin's Seven Domains Models, Market Research for Entrepreneurs, Developing a business model using Osterwalders' Business Canvas(Theory only).

UNIT 4: Developing a business model: writing a business plan, building a new venture team, funding and marketing issues, growth strategies for firm. Writing a business plan, Building a new venture team, Funding the venture, Financial and Marketing plan, Growth strategies for firm, IPRs and Patents (Theory only).

REFERENCE BOOKS:

1. Innovation Skills for me –Sudheendra Koushik

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2. Timmons, J.A. and Spinelli, S (2009) *New Venture Creation – Entrepreneurship for the 21st Century* New Delhi: Tata McGraw-Hill
3. Hisrich, R. D., Peters, Manimala, J. Mathew, M. P., & Shepherd, D. A. (2013). *Entrepreneurship* (9th ed.). India: McGraw-Hill Higher Education
4. Narayana Reddy P. *Entrepreneurship Text and Cases*, Cengage learning
5. Maital, S., Seshadri, & Seshadri, D. V. R. (2007). *Innovation management: strategies, concepts and tools for growth and profit*. New Delhi: Response Books.
6. Drucker, P. (2014). *Innovation and entrepreneurship*. Routledge.
7. Kuratko, D. (2016). *Entrepreneurship: Theory, process, and practice*. Cengage Learning.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4200	16 Weeks	Major Project	0	2	6	8

Project Guidelines to be placed

SPECIALIZATION

ACCOUNTING

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Course Code	Duration	Course Title	L	T	P	C
MCOM16F4A10	16 Weeks	Strategic Cost Management	3	0	1	4

Course Objective: The objective of this course is to provide students the adequate knowledge of modern cost management techniques and to enable them apply these techniques for managing a profitable and competitive enterprise.

Unit 1: Strategic Cost and Performance Evaluation: Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking. (Theory only)

Unit 2: Life Cycle Costing-Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs. (Theory only).

Unit 3: Transfer Pricing: Meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing. (Theory and Problem)

Unit 4: Learning Curve Theory: Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve. (Theory and Problem)

Suggested Readings:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4A20	16 Weeks	Corporate Financial Reporting	3	0	1	4

Course objective: Demonstrate the financial statements for understanding of stakeholders Analyze the impact of GAAP and its application for reporting and compliance ,Evaluate financial statements for strategic decision – making and Interpret and apply the ongoing developments for financial reporting

Unit 1: Evolution and Convergence of International Accounting Standards: GAAP in India, Hierarchy of GAAP in India, International Financial Reporting Standards (IFRSs), First time adoption (IFRS 1) – Convergence, Advantages of converting to IFRS, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS. (Theory only)

Unit 2: Accounting and Reporting for Business Combinations: Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger. Accounting for holding companies (including chain holdings, multiple holdings), Accounting for investment in subsidiary. (Theory and Problem)

Unit 3: Group Financial Statements/ Consolidated Financial Statements: Concept of a group, Purposes of consolidated financial statements, Consolidation procedures - Minority interest, Goodwill, Treatment Pre - acquisition profit and Post –acquisition profit and concept of Fair value at the time of acquisition. Consolidation of foreign - Holding Company, Subsidiary Company and Associate Company including multiple sub subsidiaries. Treatment of investment in joint ventures in consolidated financial statements. Consolidated Income Statement, balance Sheet and Cash Flow Statements for Group of companies(Theory and Problem)

Unit 4: Voluntary Disclosures : Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders Value Added, Human Resource Accounting, Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries, Management discussion and analysis. (Theory and Problem)

References Books

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

3. IFRS explained – A guide to International financial reporting standards by BPP learning
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4A30	16 Weeks	Accounting Theory and Standards	3	0	1	4

Course Objective: To gain expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.

Unit I- Accounting Theory & Accounting: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles, Indian Accounting Standards. Accounting Equations, Accounting Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)

Unit II- Accounting Standards: An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting. (Theory and Problem)

Unit III- Accounting Standards: Working Knowledge of AS 7: Construction Contracts ; AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003); AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets. (Theory and Problem)

Unit IV- Share Based Payments in Ind AS & Government Accounting in India: Meaning, Equity settled transactions, Transaction with employees and non-employees, Determination of fair value of Equity Instruments, Vesting conditions, Modification, Cancellation and Settlement & Disclosures. Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts Committee, Government Accounting Standards Issued by Government Accounting Standards Advisory Board (GASAB). (Theory and Problem)

Suggested Readings:

Approved by: BOS/SOC/UG-PG/28/04/2017/05

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
5. Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joranovich.
6. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
7. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.
8. Students Guide to Accounting Standards, D.S.Rawat, Taxmann.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4A40	16 Weeks	International Accounting	3	0	1	4

Course Objective: The aim of this course to provide knowledge and skills to the students on areas of accounting at international level and to bring attitudinal changes to meet challenges and issues of international accounting.

Unit 1: International Standards and Organisation: Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonisation; International Accounting Standards Board; Accounting and Auditing Standards. (Theory only)

Unit 2: Accounting for Foreign Exchange Rate Fluctuations: An overview of foreign currency markets and exchange rates. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. IFRS on foreign currency exchange accounting. (Theory and Problem)

Unit 3: Financial Statement Analysis of companies and countries: Differences in accounting principles, foreign currency statements- Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures- Emerging issues in international accounting. (Theory and Problem)

Unit 4: XBRL for International Financial Reporting: Framework of eXtensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world. XBRL adoption in India. . (Theory only)

Suggested Readings:

1. Radebaugh L. H. and S.J. Gray, *International Accounting*, and Multinational Enterprises, John Wiley & Sons, 2002.
2. Sandagaran S.M., *International Accounting*, South Western, 2001.

3. Gray, S.J., *International Accounting and Transnational Decisions*, Butterworth, London, U.K.,
4. Holzer H. Peter, *International Accounting*, Horper and Row Publishers, New York.
5. Frederick D.S. Choi and Gary K. Meek, *International Accounting*, Pearson Education, 2005
6. Shirin Rathore, *International Accounting* Prentice Hall of India, 2008.

TAXATION

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4T10	16 Weeks	Indirect Taxation -I1	3	0	1	4

Course Objectives: The syllabus aims to test the student's ability to understand the basic principles underlying the Indirect Taxation Statutes (with reference to Service Tax, Value Added Tax, Central Sales Tax), Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation and apply the Generally Accepted Cost Accounting Principles and Techniques for determination of arm's length price for domestic and international transactions

Unit- 1: Service Tax: Introduction, Registration under Service Tax, Reverse Charge, Brand Name of Another Person, Payment of Service Tax [Rule 6], Rate of Service Tax, Invoices Under Service Tax, Records to be Maintained, Automation of Central Excise and Service Tax (ACES), Electronic Accounting System in Excise and Service Tax (EASIEST), Negative List, Exempted Services & Mega Exemptions, Point of Taxation, Taxable Event in Service Tax, Place of Provision of service Rules, Valuation of Taxable Services (Section 67), Important Issues under Service Tax Provisions, E-Payment of Service Tax, Self-Adjustment of Excess Tax Paid, Special Audit, Return, Penalties, Adjudication & Appeals (Theory and Problem)

Unit 2: State Level VAT: Background of State VAT, Basic Principle of VAT, Registration Under VAT, Overview of State VAT, Purchase Tax in VAT or 'Reverse Charge', Tax Rates Under VAT, Valuation of Taxable Turnover, Procedural Provisions under VAT, Assessment of Tax, Impact of VAT on CST, Role of Cost Accountant under VAT, Agricultural Products or Commodities, High Seas, Phased out inter-state Sale Tax (i.e Central Sales Tax) (Theory and Problem)

Unit 3: Central Sales Tax Act, 1956: Central Sales Tax Act 1956 : Constitutional background of CST, Inter-state trade and commerce restriction of powers of taxation on sales by state – liability of sales tax – inter-state sale – occasions movement of goods, sale by transfer of documents, sale under CST – transactions which are not sales – persons liability of sales tax. Persons liable to pay CST – exemptions from CST – sales outside the state – sale in course of import/export – declared goods, forms of declaration. (Theory and Problem)

Unit 4: International Taxation and Transfer Pricing: Introduction, International Transaction, Arm’s Length Principle, Transfer Pricing – Classification of Methods, Steps in the process of computing Arm’s Length Price – Transfer Pricing (TP) Study, Transfer pricing issues in the content of Indirect Taxation, Indirect taxation issues in Cross-Border Services, Classification of “Cross-Border Services” (Theory and Problem)

Books for Reference:

1. L.K. Jain, *Central Excise Manual*, Contay Publishers P. ltd.
2. D.N. Khole, B.N. Sharma etal, *Customs Tariff*, Census Publishers.
3. Bare Acts of CST and KST
4. V.S. Datey, U.K. Bhargava, *Indirect Tax Law and Practice*

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4T20	16 Weeks	Principles and Practice of Taxation and Indian Tax System	3	0	1	4

Course Objective: The purpose of this course is to familiarize and update the students with the basic principles of taxation and the actual operation of income tax in the Indian economy.

Unit:-1 International comparison of taxes; Tax-GDP ratios; Direct and indirect taxes – inflation adjustment schemes in selected countries- The problems of international double taxation – The assignment rules: source versus-residence – methods to alleviate international tax duplication: Tax credit relief; (Theory and Problem)

Unit:-2 Tax policy: OECD Models; United Nations Model – International tax avoidance and evasion; transfer pricing; Tax havens – Anti-avoidance measures.Tax bases and tax policy – Determinants of tax yield – Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes; Ad-valorem and specific taxes. (Theory only)

Unit-3 Taxes and inflation; Taxes and savings; Taxes and Labour supply – Tax equity: Benefit principle of Taxation; Ability-to-pay principle of taxation. Incidence of Taxation: Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs – Tax incentives: Various forms; Rationale; Problems created by tax incentives. (Theory only)

Unit-4: Tax avoidance and tax evasion: Tax ratio, taxable capacity and tax effort. Distribution of taxation powers between the Center and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements. (Theory only)

Suggested Readings:

1. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata-McGraw Hill Publishing Company Ltd., 1986)
2. Vinod K. Singhania, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4T30	16 Weeks	E-Filing of Returns	3	0	1	4

Course Objective: To provide the students the conceptual and practical knowledge about electronic filing of returns.

Unit 1: Conceptual Frame work: Meaning of E-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications. (Theory only)

Unit 2: Income Tax and E-filing of ITRs: Introduction to Income tax- Basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability. Deductions available from gross total income, PAN card, Due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-

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3, ITR-4, ITR-4S, ITR-5, ITR-6 Introduction to income tax Portal; Preparation of electronic return(Practical workshops) (Theory only)

Unit 3: TDS and e-filing returns: Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filing of TDS returns; practical workshops on e-filing of TDS returns. (Theory only)

Unit 4: Service tax and E-filing of Service Tax returns Introduction to Service tax; relevant notifications regarding e-filing of service tax returns; steps for preparing service tax returns; practical workshop on e-filing of service tax returns. (Theory only)

Suggested readings:

1. Ahuja, Girish., and Gupta, Ravi. Systematic approach to Income Tax. Baharat Law House, Delhi.
2. Excel utility available at incometaxindiaefiling.gov.in

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4T40	16 Weeks	Assessment of Various Entities and Tax Planning	3	0	1	4

Course Objective: to acquaint the student with the Theoretical and Practical aspects of Assessing Partnership Firms, Companies, Co-operatives and Trusts.

UNIT-1: ASSESSMENT OF PARTNERSHIP FIRMS: Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm (Theory and Problems).

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UNIT-2: ASSESSMENT OF PARTNERSHIP FIRMS ASSESSED AS AOP: Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income - Allocation of PFAOP's - Total Income - Treatment of share of income received by partners of PFAOP (Theory and Problems).

UNIT-3: ASSESSMENT OF COMPANIES: Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT – AMT- Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

UNIT-4: ASSESSMENT OF CO-OPERATIVES AND TRUSTS: Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems). Trusts: Definition – Creation – Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems).

SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Direct Tax Laws and Practice
3. B.B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.
- 4.V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
5. Manmohan: Direct Taxes with Tax Planning aspects
6. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning

FINANCE

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4F10	16 Weeks	International Financial Management	3	0	1	4

Course Objectives: To provide an understanding the international economic and financial environment.

Unit 1: International Financial Environment: An overview, Importance, nature and scope, Theories of International business, International Business Methods, Recent changes and challenges in IFM. Balance of Payments (BOP), Fundamentals of BOP, Accounting components of BOP, Factors affecting International Trade flows, Agencies that facilitate International flows. International Monetary System, Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU). (Theory and problems).

UNIT 2: Foreign Exchange Market Function and Structure of the Forex markets, major participants, types of transactions and settlements dates, Bid-ask rate and bid-ask spread, cross rate, currency arbitrage, two-point and three point, arbitrage operations, covered interest arbitrage, forex hedging tools, exposure netting, currency forward, cross currency roll over, currency futures, options, money market hedge. (Theory and problems).

UNIT 3: International Parity Relationships & Forecasting Foreign Exchange rate: Exchange Rates Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates - exchange rate systems. International arbitrage and interest rate parity. Relationship between inflation, interest rates and exchange rates - Purchasing Power Parity - International Fisher Effect. (Theory and problems).

Unit 4: Long term Asset -liability Management: Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing Equity, Bond financing, parallel loans. **Short-term Asset-Liability Management** International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods, Export - Import bank of India, recent amendments in EXIM policy, regulations and guidelines. (Theory and problems).

RECOMMENDED BOOKS:

1. International Finance Management - Eun & Resnick, 4/e, Tata McGraw Hill.
2. International Financial Management - Jeff Madura, Cengage Learning 2008.
3. Multinational Financial Management – Alan C. Shapiro, 8/e, Wiley India Pvt. Ltd., 2011.
4. International Financial Management – Apte P. G, 6/e, TMH, 2011
5. International Financial Management – Madhu Vij, Excel BOOKS, 2010.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4F20	16 Weeks	Project Management & Control	3	0	1	4

Course Objective: The course facilitates the students to develop an expert knowledge on setting financial objectives and goals and managing financial resources.

Unit I: Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles. . (Theory only).

Unit II: Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point, Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS) (Theory only).

Unit III: Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management (Theory only).

Unit IV: PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System Resources Considerations in Projects: Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts. (Theory and Problems).

RECOMMENDED BOOKS:

1. Project Planning: Analysis, Selection, Implementation and Review – Prasanna Chandra, 7/e, TMH, 2011.
2. Project Management and Control – Narendra Singh, HPH, 2003.

REFERENCE BOOKS:

1. Project Management – Bhavesh M. Patel, 2/e, Vikas.
2. Project Management for Business and Technology: Principles and Practice – Nicholas, John M., 2/e, Pearson.
3. Project Management: The Managerial Process – Gray & Larson, 4/e, TMH, 2011.
4. Project Management: Small Steps Towards a Big Journey – Vasant Desai, HPH, 2009.
5. Construction Project Management, Planning, Scheduling and Control – Chitkara, 1/e, TMH.
6. Project Management – Choudhury, 1/e, TMH.
7. Project Management – K Nagarajan, New Age International, 2004.
8. Project Management – Merdith & Gopalan, Wiley India (P) Ltd.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4F30	16 Weeks	Risk Management and Insurance	3	0	1	4

Course Objectives: To provide an understanding of risk and methods of handling risk, provide an understanding of the risk identification and measurement and to give an understanding of the management of insurance companies.

Unit-1: Risk Management: Definition of Risk and uncertainty- Classification of Risk, Sources of Risk-external and internal. Risk management, Types of Risk, Steps in risk management, Risk Management-nature, risk analysis, planning, control and transfer of risk, Interface between Risk and Insurance- Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer. (Theory only).

Unit – 2: Credit Risks: - Introduction, Motivation, Functionality of good credit- Credit granting decision- Control of accounts receivable – Credit Risk Management -Need for credit risk management - Characteristics of a good credit risk rating system – Important factors to be considered in the rating process - Credit Risk Management models - Parameters of evaluation of management – projects and Financial. (Theory and Problems).

Unit-3: Risk and Insurance- Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance-Insurance vs. Gambling Insurance vs. Hedging-Types of Insurance-Essentials of Insurance Contracts. Indian Insurance Industry -Historical Framework of Insurance, Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance. (Theory only).

Unit- 4: Functions and Organization of Insurers- Types of Insurance Organization, Organizational Structure of Insurance Companies-Functions of Insurers. Underwriting-Principles of Underwriting, Underwriting in Life Insurance, Underwriting in non-life Insurance. Claims Management-Claim Settlement in General Insurance-Claim Settlement in Life Insurance. Insurance Pricing-Insurance Cost and Fair Premiums, Expected Claim Costs, Investment Income and the timing of claims Payments, Administrative Costs, Profit Loading, Capital Shocks and Underwriting Cycles, Price Regulation. Insurance Marketing: Marketing of Insurance Products, Critical Success factors for Insurance Players, Marketing Strategies in India. (Theory only).

RECOMMENDED BOOKS

1. Dorfman, Mark S., (2008), “Introduction to Risk Management and Insurance”, Ninth Edition, Prentice Hall India, New Delhi.
2. George E Rejda, (2009), “Principles of Risk Management and Insurance”, Twelfth Edition, Pearson, New Delhi.

3. P.K. Gupta, (2010), “Insurance and Risk Management”, First Edition, Himalaya Publishing House, Mumbai.
4. P. Periasamy, (2009), Principles and Practice of Insurance”, Second Edition, Himalaya Publishing House, Mumbai.
5. G. Kotreshwar, (2011), “Risk Management-Insurance and Derivatives”, First Edition, Himalaya Publishing House, Mumbai.

Course Code	Duration	Course Title	L	T	P	C
MCOM16F4F40	16 Weeks	Commodity Market	3	0	1	4

Course Objectives: This course is designed to help the students in understanding of commodities market, products, financial derivatives, pricing mechanism etc. They will be able to understand the trading, clearing and settlement operations using NCDEX platform. Students will also learn regulatory framework and taxation aspects.

Unit-1. Introduction to Commodity Derivatives: Introduction to derivatives, products, participants and functions, derivatives markets, difference between commodity and financial derivatives. Evolution of commodity exchanges, global commodity derivatives exchanges, latest developments. The NCDEX platform – Structure, exchange membership, risk management, clearing and settlement system and commodities traded on the NCDEX platform. (Theory only).

Unit-2: Application of Commodity Futures: Instruments available for trading – Forward contracts, Introduction to futures and options, Payoff for F&O, using futures versus options; Pricing commodity futures – Investment assets versus consumption assets, Cost of carry model, Futures basis; Using commodity futures for hedging, Speculation and arbitrage. (Theory and Problems).

Unit-3: Trading, Clearing and Settlement: Trading - Futures trading system, Entities in the trading system, Commodity futures trading cycle, Order types and trading, Parameters, Margins for trading in futures, Charges, Hedge limits; Clearing and settlement - Clearing, Settlement, Risk management, Margining at NCDEX and Standard Portfolio Analysis of Risk (SPAN). (Theory only).

Unit-4: Regulatory Framework of Commodity Derivatives: Rules governing Commodity Derivatives Exchanges, Participants, Investor grievances and Arbitration; Implications of Sales Tax, Value Added Tax (VAT) and obligations; Electronic Spot Exchange - NCDEX Spot Exchange Ltd. (NSPOT). Quality Assurance, concept of quality in Commodities, Methods of Quality ASSUREANCE, Seasonality supplier selection & Supply Contract, Futures and options Trade forward contracts, futures contracts, options – American & European, Exercising an option, Derived Demand, Discussions on Actual trading examples and trading Strategies. (Theory only).

Text Books:

1. Commodities Market Module, Workbook from NSE
2. Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill. 31

Reference Books:

1. Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised, illustrated edition), Prentice Hall.
2. Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons.
3. Hirschey, (2010), Investments: Analysis and Behaviour, 1st edition, Tata McGraw Hill.
4. Indian Institute of Banking & Finance, (2007), Commodity Derivatives, Macmillan India

FACULTY MEMBERS

SL. NO.	Name of the Faculty	Designation
1	Prof. Shubha .A	Director
2	Dr. M.Subramanyam	Associate Professor
3	Dr. Harani B	Assistant Professor
4	Dr. Lokanadha Reddy	Assistant Professor
5	Mr. G Kantharaju	Assistant Professor
6	Mr. Harsha J	Assistant Professor
7	Mr. Nagaraju L G	Assistant Professor
8	Mr. Karthik Reddy	Assistant Professor
9	Mrs. Shalini B	Assistant Professor
10	Mr. Jagannath S	Assistant Professor
11	Mr. Harish S N	Assistant Professor
12	Mr. Naresh Babu K S	Assistant Professor
13	Ms. Anusha B	Assistant Professor
14	Ms. Malashree S	Assistant Professor
15	Mr. Bharath C	Assistant Professor
16	Ms. Revathi	Assistant Professor
17	Ms. Supriya G Jakati	Assistant Professor
18	Ms. Chethana P Katti	Assistant Professor
19	Mr. Chandrashekhara T G	Assistant Professor
20	Ms. Shwetha T A	Assistant Professor
21	Ms. Geetha C	Assistant Professor
22	Ms. Ramya S	Assistant Professor
23	Mr. Sadik MD	Assistant Professor
24	Ms. Jayashree B N	Assistant Professor
25	Ms. Shreekritha	Assistant Professor
26	Ms. Ramya N R	Assistant Professor