



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**

**MASTER OF COMMERCE
(M.COM)**

**STRUCTURE, RULES, AND SYLLABUS
IN ACCORDANCE WITH
NATIONAL EDUCATION POLICY
to be implemented from JUNE 2023**



Master of Commerce (M. Com.)

Syllabus, Structure, Rules, and Regulations

(in accordance with National Education Policy to be implemented from Academic Year 2023-24)

INTRODUCTION:

A Master of Commerce (M.Com) degree holds several important advantages:

M.Com programs offer in-depth knowledge and specialization in areas such as finance, accounting, economics, marketing, and more. This expertise can enhance your understanding and skills in your chosen field. An M.Com degree can open doors to higher-level positions and career advancement. It demonstrates your commitment to education and your willingness to invest in your professional growth. Graduates with an M.Com degree often earn higher salaries compared to those with just a bachelor's degree. The advanced skills and specialized knowledge gained during the program can lead to better-paying job opportunities. M.Com programs often provide opportunities to connect with peers, professors, and professionals in your field. Networking can be valuable for both job prospects and gaining insights into industry trends. Many M.Com programs require research projects and analytical work, which can improve your ability to gather, analyze, and interpret complex information—a skillset highly valued in various professions. With businesses becoming increasingly global, an M.Com degree can give you a competitive edge in international job markets and the ability to understand the complexities of global business operations. If you're interested in academia or teaching, an M.Com degree is often a stepping stone towards pursuing a doctoral degree (Ph.D.) and establishing a career in research and education. An M.Com degree can help individuals transition to new career paths by providing foundational knowledge and skills in a different field. In certain industries, an M.Com degree can enhance your professional reputation and increase your credibility among colleagues, clients, and employers. Pursuing an M.Com degree involves challenging coursework, critical thinking, and independent research. It can foster personal growth, self-discipline, and a sense of accomplishment.

PROGRAMME OUTCOMES:

1. M.Com programs provide specialized knowledge and advanced skills in areas such as finance, accounting, marketing, economics, management, and more. Graduates are equipped with in-depth understanding and expertise in their chosen field.
2. M.Com graduates often find themselves better positioned for career advancement. They may qualify for higher-level positions, increased responsibilities, and leadership roles within their respective industries.
3. Due to their advanced skills and specialized knowledge, M.Com graduates tend to earn higher salaries compared to those with only a bachelor's degree. This can be particularly true for roles that require a deep understanding of financial and business concepts.

4. The diverse skillset gained during an M.Com program opens doors to various job opportunities across sectors such as banking, finance, consulting, marketing, research, academia, and more.
5. M.Com programs often include research projects and assignments that enhance graduates' ability to gather, analyze, and interpret data. This skillset is highly valued in roles requiring data-driven decision-making.
6. Graduates with an M.Com degree might have the knowledge and skills needed to start and manage their own businesses. They can apply their understanding of financial management, marketing, and business strategy to their entrepreneurial endeavors.
7. M.Com graduates can pursue careers in academia, research, and teaching. With additional qualifications, such as a Ph.D., they can become professors and contribute to the academic community.
8. The global nature of business today means M.Com graduates are well-equipped to work in international markets and contribute to the success of multinational corporations.
9. M.Com programs often provide opportunities to connect with professors, industry experts, and fellow students. These connections can lead to valuable professional relationships and opportunities.
10. Pursuing an M.Com degree requires dedication, critical thinking, and self-discipline. Graduates often experience personal growth as they navigate through challenging coursework and projects.
11. M.Com graduates can contribute to research and innovation within their field. Their understanding of advanced concepts can lead to insights that drive industry progress.
12. Having an M.Com degree can enhance your credibility and recognition within your chosen industry, positioning you as a subject matter expert.

DURATION:

The revised guidelines and rules shall be implemented gradually as mentioned below and the duration of the programme has been mentioned below:

| Postgraduate Programme: | | | |
|--------------------------------|---|-----------------|---------|
| Level 6.0 | Postgraduate Diploma (One year or two semesters) | M. Com. Part-I | 2023-24 |
| Level 6.5 | Master's Degree (Two years or four semesters) | M. Com. Part-II | 2024-25 |
| Level 6.5 | Master's Degree (One year or two semesters after obtaining four-year Bachelor's Degree (Honours /Research)) | M. Com. Part-II | 2026-27 |

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level- 6.0 and Level-6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6). The candidate completed Four Year B.Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university, government and other relevant statutory authorities.]

MEDIUM OF INSTRUCTION:

The medium of instruction shall be **ENGLISH only**.

Pattern of M. Com. Programme:

Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Project Work and Apprenticeship. In that case Project Work will have 60 marks and Viva-voce will have 40 marks and for Apprenticeship total 100 marks which will be assessed by INTERNAL GUIDE and external EXPERT from industry or community engagement/TEACHER.

Structure:The Structure of M. Com. Programme is given below:

(As per Government of Maharashtra Guidelines GR No. एन ई पी -२०२२/उं. T. ०९/ वि व िंश-३ िंशकाना िद. १६ मे २०२३)

| Year | Level | Sem. (2 Yr) | Major | | RM | OJT/FP | RP | Cum. Credit | |
|--|-------|-------------|-----------|-----------|--------|---------|--------|-------------|--|
| | | | Mandatory | Electives | | | | | |
| I | 6.0 | Sem. I | DSC1 (4) | DSE1(4) | RM (4) | - | - | 22 | |
| | | | DSC2 (4) | | | | | | |
| | | | DSC3 (4) | | | | | | |
| | | | DSC4 (2) | | | | | | |
| | | | 14 | 04 | 04 | - | - | 22 | |
| | | | 28 | 08 | 04 | 04 | - | 44 | |
| II | 6.5 | Sem. II | DSC5 (4) | DSE2 (4) | - | OJT (4) | - | 22 | |
| | | | DSC6 (4) | | | | | | |
| | | | DSC7 (4) | | | | | | |
| | | | DSC8 (2) | | | | | | |
| | | | 14 | 04 | - | 04 | - | 22 | |
| | | | 28 | 08 | 04 | 04 | - | 44 | |
| Exit Option: Award of P. G. Diploma (44 Credits) | | | | | | | | | |
| II | 6.5 | Sem. III | DSC9 (4) | DSE3 (4) | - | - | RP (4) | 22 | |
| | | | DSC10 (4) | | | | | | |
| | | | DSC11 (4) | | | | | | |
| | | | DSC12 (2) | | | | | | |
| | | | 14 | 04 | - | - | 04 | 22 | |
| | | | 26 | 08 | - | - | 10 | 44 | |
| | 54 | 16 | 04 | 04 | 10 | 88 | | | |
| Award of P. G. Degree (88 Credits) [for 2 year P. G. after 3 year UG programme or one year after 4 year UG programme] | | | | | | | | | |

M. Com. Programme Structure for Semester I and II

| Semester - I | | | | | | | | | | | |
|-----------------|-------------|--------------------------|-------|---------|----------------|----------------------------------|-----|-----|--------------------------|------------------------------|-----|
| Teaching Scheme | | | | | | Examination Scheme | | | | | |
| Sr. No. | Theory (TH) | | | | Practical (PR) | Semester - end Examination (SEE) | | | Internal Assessment (IA) | | |
| | Course Type | No. of Lectures per Week | Hours | Credits | | Paper Hours | Max | Min | Internal | Max | Min |
| 1 | DSC1 | 4 | 4 | 4 | | 3 | 80 | 32 | -- | 20 | 08 |
| 2 | DSC2 | 4 | 4 | 4 | | 3 | 80 | 32 | -- | 20 | 08 |
| 3 | DSC3 | 4 | 4 | 4 | | 3 | 80 | 32 | -- | 20 | 08 |
| 4 | DSC4 | 2 | 2 | 2 | | 2 | 40 | 16 | -- | 10 | 04 |
| 5 | DSE1 | 4 | 4 | 4 | | 3 | 80 | 32 | -- | 20 | 08 |
| 6 | RM | 4 | 4 | 4 | | 3 | 80 | 32 | -- | 20 | 08 |
| Total | | 22 | 22 | 22 | | | 440 | | -- | 110 | |
| | | | | | | | | | | SEE + IA: 440 + 110 = 550 | |

| Semester - II | | | | | | | | | | | | |
|-------------------|-------------|------------------------------|-------|---------|----------------|---------|----------------------------------|-----|-----|-------------------------------|-----|-----|
| Teaching Scheme | | | | | | | Examination Scheme | | | | | |
| Sr. No. | Theory (TH) | | | | Practical (PR) | | Semester - end Examination (SEE) | | | Internal Assessment (IA) | | |
| | Course Type | No. of Lectures | Hours | Credits | Hrs | Credits | Paper Hours | Max | Min | Internal | Max | Min |
| 1 | DSC5 | 4 | 4 | 4 | -- | -- | 3 | 80 | 32 | -- | 20 | 08 |
| 2 | DSC6 | 4 | 4 | 4 | | | 3 | 80 | 32 | -- | 20 | 08 |
| 3 | DSC7 | 4 | 4 | 4 | | | 3 | 80 | 32 | -- | 20 | 08 |
| 4 | DSC8 | 2 | 2 | 2 | | | 2 | 40 | 16 | -- | 10 | 04 |
| 5 | DSE2 | 4 | 4 | 4 | | | 3 | 80 | 32 | -- | 20 | 08 |
| 6 | OJT/FP | - | - | - | 4 | 4 | RS* | 80 | 32 | VV# | 20 | 08 |
| Total | | 18 | 18 | 18 | 4 | 4 | | 440 | | | 110 | |
| | | SEE + IA: 440 + 110 = 550 | | | | | | | | | | |
| Semester I and II | | 40 | 40 | 40 | 4 | 4 | | 880 | - | SEE + IA: 880 + 220 = 1100 | | |

Total credits required for completing M.COM. I: 44 credits

RS = Report Submission: Certified Submission of Dissertation/OJT Report/Project Report #
VV= Viva-Voce/Presentation

1. List of Courses:

List of Courses for M. Com. Part-I (Semester-I & II) is given in the annexure.

2. Scheme of Examination:

The Question paper in each Semester for each theory course (paper) for M. Com.(all Semesters) shall be of 80 marks. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for M. Com. will be as follows:

| | |
|-----------------------------|-------|
| Total marks for each course | = 100 |
| Internal Assessment | = 20 |
| Semester-end Examination | = 80 |

Internal Assessment Process shall be as follows:

(a) The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.

(b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

List of the Courses for M. Com. Semester-I and II

| | Course Code | Title of the Course | Credits | TOTAL MARKS |
|-----|------------------|---|---------|-------------|
| | | M.COM I-SEMESTER I | | |
| 1. | MMA-I | Adv. Accountancy Paper-I | 4 | 100 |
| 2. | MMA-II | Adv. Accountancy Paper-II | 4 | 100 |
| 3. | MMA-III | Adv. Accountancy Paper-III | 4 | 100 |
| 4. | MMA-IV | Adv. Accountancy Paper-IV | 2 | 50 |
| 5. | MMC-I | Adv. Costing Paper-I | 4 | 100 |
| 6. | MMC-II | Adv. Costing Paper-II | 4 | 100 |
| 7. | MMC-III | Adv. Costing Paper-III | 4 | 100 |
| 8. | MMC-IV | Adv. Costing Paper-IV | 2 | 50 |
| 9. | MMT-I | Taxation Paper-I | 4 | 100 |
| 10. | MMT-II | Taxation Paper-II | 4 | 100 |
| 11. | MMT-III | Taxation Paper-III | 4 | 100 |
| 12. | MMT-IV | Taxation Paper-IV | 2 | 50 |
| 13. | MMBF-I | Advanced Banking and Financial System Paper-I | 4 | 100 |
| 14. | MMBF-II | Advanced Banking and Financial System Paper-II | 4 | 100 |
| 15. | MMBF-III | Advanced Banking and Financial System Paper-III | 4 | 100 |
| 16. | MMBF-IV | Advanced Banking and Financial System Paper-IV | 2 | 50 |
| 17. | A/C ELECTIVE -I | ANY ONE FROM THE BUCKET RELATED TO MAJOR MANDATORY ADVANCED ACCOUNTANCY/ADVANCED COST ACCOUNTANCY/TAXATION/ADVANCED BANKING AND FINANCIAL SYSTEM | 4 | 100 |
| 18. | COST ELECTIVE -I | | | 100 |
| 19. | TAX ELECTIVE-I | | | 100 |
| 20. | MMBF-ELECTIVE -I | | | 100 |
| 21. | RM | Research Methodology | 4 | 100 |
| | | M.COM I-SEMESTER II | | |
| 22. | MMA -V | Adv. Accountancy Paper-V | 4 | 100 |
| 23. | MMA-VI | Adv. Accountancy Paper-VI | 4 | 100 |
| 24. | MMA-VII | Adv. Accountancy Paper-VII | 4 | 100 |
| 25. | MMA-VIII | Adv. Accountancy Paper-VIII | 2 | 50 |
| 26. | MMC-V | Adv. Costing Paper-V | 4 | 100 |
| 27. | MMC-VI | Adv. Costing Paper-VI | 4 | 100 |
| 28. | MMC-VII | Adv. Costing Paper-VII | 4 | 100 |
| 29. | MMC-VIII | Adv. Costing Paper-VIII | 2 | 50 |
| 30. | MMT-V | Taxation Paper-V | 4 | 100 |
| 31. | MMT-VI | Taxation Paper-VI | 4 | 100 |
| 32. | MMT-VII | Taxation Paper-VII | 4 | 100 |
| 33. | MMT-VIII | Taxation Paper-VIII | 2 | 50 |
| 34. | MMBF-I | Advanced Banking and Financial System Paper-I | 4 | 100 |
| 35. | MMBF-II | Advanced Banking and Financial System Paper-II | 4 | 100 |
| 36. | MMBF-III | Advanced Banking and Financial System Paper-III | 4 | 100 |
| 37. | MMBF-IV | Advanced Banking and Financial System Paper-IV | 2 | 50 |
| 38. | A/C ELECTIVE | ANY ONE FROM BUCKET ANY ONE FROM | 4 | 100 |

| | | | | |
|-----|------------------|---|---|-----|
| | -I | THE BUCKET RELATED TO MAJOR MANDATORY ADVANCED ACCOUNTANCY/ADVANCED COST ACCOUNTANCY/TAXATION/ADVANCED BANKING AND FINANCIAL SYSYTEM | | |
| 39. | COST ELECTIVE -I | | | 100 |
| 40. | TAX ELECTIVE-I | | | 100 |
| 41. | MMBF-ELECTIVE -I | | | 100 |
| 42. | OJT | On the job training | 4 | 100 |

M.Com. Advanced Statistics Semester-I

| Course Type | Course code | Course Title | No. of Credits |
|----------------------|-------------|-----------------------|----------------|
| Major Mandatory | DSC-1 | Matrix Algebra | 4 |
| | DSC-2 | Sampling Techniques | 4 |
| | DSC-3 | Operations Research-I | 4 |
| | DSC-4 | Demography | 2 |
| Major Elective | DSE-1 | Index Numbers | 4 |
| Research Methodology | RM | Research Methodology | 4 |

M.Com. Advanced Statistics Semester-II

| Course Type | Course code | Course Title | No. of Credits |
|-----------------|-------------|-------------------------|----------------|
| Major Mandatory | DSC-5 | Operations Research-II | 4 |
| | DSC-6 | Inventory Management | 4 |
| | DSC-7 | Design of Experiments-I | 4 |
| | DSC-8 | Distribution Theory | 2 |
| Major Elective | DSE-2 | Basic Excel | 4 |
| On Job Training | OJT | On Job Training | 4 |

M.Com. Advanced Statistics Semester-III

| Course Type | Course code | Course Title | No. of Credits |
|------------------|-------------|--------------------------|----------------|
| Major Mandatory | DSC-9 | Estimation Theory | 4 |
| | DSC-10 | Industrial Statistics-I | 4 |
| | DSC-11 | Design of Experiments-II | 4 |
| | DSC-12 | Time Series Analysis | 2 |
| Major Elective | DSE-3 | Advanced Excel | 4 |
| Research Project | RP | Research Project | 4 |

M.Com. Advanced Statistics Semester-IV

| Course Type | Course code | Course Title | No. of Credits |
|------------------|-------------|---------------------------------|----------------|
| Major Mandatory | DSC-13 | Testing of Theory of Hypotheses | 4 |
| | DSC-14 | Industrial Statistics-II | 4 |
| | DSC-15 | Decision Theory | 4 |
| Research Project | RP | Research Project | 6 |
| Major Elective | DSE-4 | Introduction to SPSS | 4 |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

| PROGRAMME NAME M.COM PART -I SEMESTER -IADVANCED ACCOUNTANCY COURSE NAME - ADVANCED ACCOUNTS- PAPER NO. I | | | |
|--|--|-------------------|----------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>Objectives</p> <ul style="list-style-type: none"> • To obtain the accounting knowledge of banking and insurance companies. • To understand the accounting procedure of inflation accounting and human resource accounting. <p>Course Outcome - On completion of the course:</p> <ul style="list-style-type: none"> • CO1: Students will be familiar with the conceptual knowledge of advanceaccountancy • CO2: Students will be understanding banking system. • CO3: Students will be acquired the knowledge of preparation of final accounts of banking and insurance companies. • CO4: Students will be able to know human resource accounting. | | | |
| 1 | FINANCIAL STSTEMENTS OF ELECTRICITY COMPANIES Accounting Problems on Electricity Companies | | 15 |
| 2 | Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non-Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements – Preparation of Final Accounts. | | 15 |
| 3 | Inflation accounting - Need - Objectives - Adjustments regarding General Price Changes - Current PurchasingPower Accounting (CPP) - CPP method of preparing financial statements. | | 15 |
| 4 | Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objectivesof Human Resource Accounting - Human Resource Accounting in India. | | 15 |

Reference Books

M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi

Anjan Bhattacharya & Subrata Mukerjee, Advanced Practical Accounts, S.Chand & Co.,
New Delhi

| PROGRAMME NAME M.COM PART -I SEMESTER -I ADVANCED ACCOUNTANCY COURSE NAME MANAGEMENT ACCOUNTING - PAPER NO. II | | | |
|--|--|----------------|--------------|
| COURSE CREDIT | NO.OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MAR KS |
| 04 | 04 | 60 | 100 |
| <p>Objectives</p> <ul style="list-style-type: none"> To understand the concept of management accounting and cost accounting. To gain the knowledge regarding budgetary control and preparation of budgets and analysis of cost volume. <p>Course Outcome - On completion of the course:</p> <ul style="list-style-type: none"> CO1: Students will be familiar with the conceptual knowledge of management accounting. CO2: Students will be understanding concept of cost accounting. CO3: Students will be acquired the knowledge of preparation budget.CO4: Students will be able to know the cost – profit analysis. | | | |
| UNIT – I | Management Accounting. Management Accounting, Nature – Scope- Functions – Differences between Management Accounting and Financial and Cost Accounting –Emerging Trends in Management Accounting | | 15 |
| UNIT – II | Cost Accounting. Techniques for profit improvement, cost reduction and value analysis-Activity based costing (ABC) – Problems on ABC Target costing; cost ascertainment and pricing of products and services – practical problems. | | 15 |
| UNIT – III | Cost Volume Profit Analysis Relevant cost, sunk cost (historical cost). Product sales pricing and Mix. Limiting factors. | | 15 |
| UNIT – IV | Budgets and Budgetary Control Budget manual, Preparation and monitoring procedures,Budget variances, Flexible budgets, preparation of Functional budget -operating and non-operating functions,cash budgets, Capital expenditure budget, Master budget, Principal budget factors. | | 15 |

Suggested Books:

1. Shasi K. Gupta & R.K. Sharma, Accounting for Managerial Decisions, Kalyani Publishers, New delhi
2. RSN Pillai, Bagarathi & S. Uma, Fundamentals for Advanced Accounting, Vol I& II S.Chand, New Delhi, 2006.
3. Bhattacharya S.K. Accounting for Management, Vikas Publication, New Delhi.
4. Ramachandran T. Accounting for Management, SciTech Publications, Hyderabad 2009.
5. Madigovda, Accounting for Managers, Himalaya Publishing House New Delhi 2010
6. RSN Pillai, Bagarathi & s. uma, Fundamentals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
7. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
8. Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood1973.

| PROGRAMME NAME M.COM PART -I SEMESTER -I-ADVANCED ACCOUNTANCY COURSE NAME - ADVANCED AUDITING - PAPER NO.III | | | |
|--|--|----------------|------------|
| COURSE CREDIT | NO. OF HOURS PERWEEK | TOTAL LECTURES | TOTALMARKS |
| 04 | 04 | 60 | 100 |
| <p>Objectives</p> <ul style="list-style-type: none"> To gain the understanding of auditing concepts To provide the students advanced knowledge regarding the Auditing andimplantation of IND-AS <p>Course Outcome - On completion of the course:</p> <ul style="list-style-type: none"> CO1: Students will be familiar with the conceptual knowledge of auditing.CO2: Students will be understanding the concept of Ind. AS. CO3: Students will be acquired the knowledge of preparation of audit report. CO4: Students will be able to do special audit. | | | |
| UNIT – I | Part A : INTRODUCTION: Auditing – Origin, Meaning, Nature & Scope, Definition; Advantages of anAudit, Qualifications and Disqualifications of an Auditor, Independence of an Auditor. Part B : - Verification And Valuation Of Assets andLiabilities. | | 15 |
| UNIT – II | IND-AS : Introduction of IND-AS, Adoption v/s Convergence, roadmap for implementation of Indian Accounting Standards (IND-AS), Financial Statements as per Schedule III to the Companies Act, 2013 – list ofIndian Accounting Standards converged with IFRS. | | 15 |
| UNIT –III | AUDIT OF LIMITED COMPANIES: Preliminaries to the Audit of a Limited Company, Audit of Pre- incorporation profit, Share Capital, Debentures, Audit ofDivisible Profits and Dividends, Special requirements ofcompany audit. Objectives of Internal Control – Distinction between Internal Control, Internal Check andInternal Audit - Evaluation of Internal Control Procedures, Techniques, Co-ordination between InternalAudit and External Audit. | | 15 |
| UNIT –IV | AUDIT OF SPECIAL ENTITIES: Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, FinancialInstitutions, Mutual Funds and Co-operative Societies, Concept Green Audit Energy Audit, Remote audit. | | 15 |

Suggested Books:

1. R.G. Saxena, “Auditing”, Himalaya Publishing House, New Delhi,2011.
2. Basu, S. K., “Auditing Principles and Techniques”, PearsonEducation, New Delhi,2007.
3. Basu, S. K., “Fundamentals of Auditing, Pearson Education, New Delhi,2008.
4. T. N. Tandon, “Practical Auditing”, Kalyani Publishers, New Delhi.
5. Jagadish Prakash. “Principles and Practice of Auditing”,Kalyani Publishers, NewDelhi.

| PROGRAMME NAME M.COM PART -I SEMESTER -IADVANCED ACCOUNTANCY COURSE NAME Basics of GST - PAPER NO.IV | | | |
|---|---|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PERWEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| <p>Objectives:</p> <ul style="list-style-type: none"> To understand the basic concept of GST To obtain the practical knowledge about GST. <p>Course Outcome - On completion of the course:</p> <ul style="list-style-type: none"> CO1: Students will be familiar with the concept of GST. CO2: Students will be understanding GST working system. O3: Students will be acquired the knowledge of preparation GST valuation etc. | | | |
| UNIT – I | Introduction to GST : Introduction to GST – GST Acts, - Meaning and Definition- Objectives – Features – Need and Benefits – Dual GST Model – Classification of Goods and Services. – Composition Scheme – Rates of GST – Registration - CGST, SGST AND IGST Acts, 2017. | 15 | |
| UNIT – II | VALUATION - Value of taxable goods and services- Valuation Rules -SPECIAL TRANSACTIONS - Job work - Electronic Commerce -INPUT TAX CREDIT - Input tax credit - Input Service Distributor - REFUNDS - Refund -Interest on refund. COMPLIANCES - Registration - Invoices, credit and debit notes - Payment of tax - Tax deducted at source - Returns - Accounts and Records - ASSESSMENT, AUDIT AND INSPECTION - Assessment - Audit - Inspection - INTEREST, PENALTY AND PROSECUTION - Interest - Offences and Penalties – Prosecution. | 15 | |
| <p>Suggested Books:</p> <ol style="list-style-type: none"> Taxmann's GST Acts with Rules & Forms. Taxmann's GST Acts is one of the best books and is often termed the GST Bible. ... Student's Guide to Income Tax Including GST. ... GST Guide For Students: Making GST – Good & Simple Tax. ... GST for the Layman: How it Impacts Your Daily Life. ... GST Ready Reckoner. | | | |

PROGRAMME NAME M.COM PART -I SEMESTER -I
SUBJECT-ADVANCED ACCOUNTANCY /ADVANCED COSTING/TAXATION
/ADVANCED BANKING AND FINANCIAL SYSTEM
COURSE NAME - ENTREPRENEURSHIP AND STARTUP
ELECTIVE PAPER

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|---------------|-----------------------|----------------|-------------|
| 04 | 04 | 60 | 100 |

Subject Learning Objectives[SLOB(s)]

1. To develop a detail understanding about the skill set expected from an aspiring entrepreneur and key areas and elements of entrepreneurial ecosystem to be considered by her/him for setting up and running a start-up entity. (CMLO 1a, b)
2. To be equipped with knowledge to prepare operational and financial plans, convert plans into result-oriented actions, including fund raising, deployment and optimization of costs. (CMLO 3a, b)
3. To attain abilities for providing inputs to promoters and leadership team to identify and innovatively analyze opportunities for optimizing value additions to products and the entity and lead the organization following best ethical practices by creating competitive advantage. (CMLO 2c and 3c)
4. To gain abilities to formulate strategies for scaling up a start-up's operations, perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors. (CMLO 4a, c)
5. To be equipped with the knowledge to manage risks in a start-up within the given business ecosystem and convert it into a risk-enabled organisation for growth and prosperity. (CMLO 2a, c)
6. To develop an idea of innovative entrepreneurship models and forms and utilise opportunities to make a successful venture.

Subject Learning Outcome [SLOC(s)] and Application Skill [APS]

SLOC(s)

1. Students will be able to guide promoters and key role holders of start-ups for setting up, stabilising and scaling up of new enterprises with due regard to the dynamics of entrepreneurial ecosystem.
2. They will attain abilities to assist the management in implementing innovative ideas for adding values to the products and organisation, stabilise operations and scale up with appropriate execution of business plans.
3. Students will be equipped with skill sets to assist entrepreneurs in leading start-up entities, meeting challenges and mitigating risks by risk-enabled operating strategies, building competitive advantages and adopting measures for result-oriented performance management.
4. They will acquire skill set to perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors.

APS

1. Students will guide management in preparing operational and financial plans and will ensure their execution.
 2. They will develop necessary skill set to identify and analyse opportunities for optimising the value addition.
 3. They will attain necessary skill set to perform start-up valuation to facilitate fund-raising and guide the management in designing an exit strategy.
 4. They will assist management in devising appropriate strategies to scale up the start-up's operations.
- They will prepare periodical internal reports on risk management to provide necessary input to the management in managing and mitigating risks.

| UNIT NO | UNIT DETAILS | LECTURES |
|-------------|---|----------|
| UNIT NO.I | ENTREPRENEURIAL SKILL SETS Entrepreneurial Skill Sets, Building the Entrepreneurial Quotient Entrepreneurial Psychology, Driving Forces and Characteristics Entrepreneurial Discipline with Practice, Patience and Perseverance (3Ps), Identifying and Meeting the Gaps in Resources at Optimized Cost, Capital Structuring, Resource Mobilization and Management New Age Marketing and After Sales Services, Using IT and 8 Deep Technologies, Strategies for Disruption, Legal and Regulatory Compliance | 15 |
| UNIT NO.II | IDEA TO ACTION Idea to Action, Monetizing Ideas, Bootstrapping, Preparation of Project Report, Funding Options for Start-up, including Crowd Funding, Using Data Analytics to Advantage, building a Sustainable Revenue Model and Periodical Business Plan, Launching Sustainable Impact Initiatives, From Start up to MNC, VALUE ADDITION Value Addition, Process of Innovation, Design Thinking, Lean Start-Up & Customer Validation, Generating Market Traction, Positioning and Packaging, Start-up Models | 15 |
| UNIT NO.III | THE ENTREPRENEURIAL ECOSYSTEM The Entrepreneurial Ecosystem, Macroeconomic Environment and Emerging Dimensions of Business Ecosystems, Formation and Incorporation of a Legal Entity, Legal and Intellectual Property Rights, Procurement to Pay, Order to Cash, Transaction to Reporting Working Capital Management, Market Dynamics | 15 |
| UNIT NO.VI | TYPES OF NEW AGE BUSINESS Types of New Age Business, FinTech, EdTech, HealthCare, AgriTech, Defence, IT, Space, Robotics, Digital Transformation & VBA etc. Agropreneurship, Women Entrepreneurship, Family Run Business, MSME, Generation Transfer Transaction, Social Entrepreneurship, Emerging Markets | 15 |

**PROGRAMME NAME M.COM PART -II SEMESTER -IIADVANCED ACCOUNTANCY
COURSE NAME - FORENSIC AUDIT PAPER NO. V**

| COURSE CREDIT | NO. OF HOURS PERWEEK | TOTAL LECTURES | TOTALMARKS |
|---------------|----------------------|----------------|------------|
| 04 | 04 | 60 | 100 |

Objective:

- To understand and analyses the concept of Corporate Fraud and Forensics Audit
- To understand the Forensic Audit and its methods.

LEARNING OUTCOMES

1. At the end of this module, you should be able to:
2. Distinguish the roles between fraud examiners and forensic accountants;
3. Explain the role and ethical and professional obligations of forensic accountants in the context of investigations and disputes;
4. Outline the context of financial crimes and analyses the various types of financial crimes,
5. the perpetration and dissipation methods, and lessons learned through real life case studies;
6. Apply the Fraud Risk Management Programme in a real-life context and evaluate red flags signaling the existence of financial crimes;
7. Develop a forensic investigation engagement plan;
8. Apply the appropriate investigative methodology in the execution of a forensic investigation engagement;
9. Demonstrate the effective use of digital forensics and data analytics in investigations.
10. Prepare a concise forensic investigation report

| | | |
|---|--|----|
| 1 | Introduction and Concept of Fraud. Meaning and Definition of fraud. - Elements of Fraud Meaning and Definition of Forensic Audit - Need and Objectives - Fraud and Forensic Audit - Fundamentals of Forensic Audit – Types of Frauds | 15 |
| 2 | Audit and Investigations : Tools for handling Forensic Audit and the Role of Company Secretary -Investigation Mechanism - Field Investigations - Methods of Investigations - Red Flags - Green Flags | 15 |
| 3 | Forensic Audit : Laws and Regulations Information Technology and Business Laws International Laws and Practices; UK Bribery Act US Foreign Corrupt Practices Act Indian Laws ICSI Anti-Bribery Code | 15 |
| 4 | Cyber Forensics - Introduction to Cyber Crime - International Guidance to Cyber Forensics Laws - Digital Forensics and Cyber Laws - Introduction to Data Extraction - Digital Forensics and Cyber Crime -Ethical Hacking - Digital Incident Response Case Laws: Indian and International | 15 |

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1. Gupta and Gupta (2015), Corporates Frauds in India – Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.
2. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.

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6. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3 Edition, ISBN-13: 978-0470879597.
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9. A Comparative View of Anti-Corruption Laws of India: A Legal, Regulatory, Tax and Strategic Perspective, Nishith Desai and Associates.
10. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.
11. Coderre David (2009), Internal Audit: Efficiency through Automation, John Wiley and Sons, Inc.
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13. Corruption and Economic Growth, Paper Series, Organization for Economic Cooperation and Development.
14. Chandra Shekhar (2017), Why Growth has not Hit Corruption Hard in India. The Livemint, July 5, 2017.
15. Durkin Ron, Forensic Auditing: the Audit of the Future, Today, The Durkin Forensic Incorporated.
16. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
17. Ganguly Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany

| PROGRAMME NAME M.COM PART -I SEMESTER -IIADVANCED ACCOUNTANCY | | | |
|--|---|----------------|-------------|
| COURSE NAME - FINANCIAL MANAGEMENT - PAPER NO.VI | | | |
| COURSE CREDIT | NO.OF HOURS PERWEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>Objectives</p> <ul style="list-style-type: none"> To gain the understanding of financial management. To provide the students advanced knowledge regarding management of working capital, and capital budgeting. <p>Course Outcome - On completion of the course:</p> <ol style="list-style-type: none"> CO1: Students will be familiar with the conceptual knowledge of financial management. CO2: Students will be understanding concept of working capital requirement. CO3: Students will be acquired the knowledge of preparation of capital budgeting. CO4: Students will be able to know operating and financial leverages. | | | |
| UNIT – I | Financial Management: Meaning - Nature and Scope of Finance - Financial Goal - Profit vs. Wealth Maximization; Finance Functions - Investment, Financing and Dividend decisions. | | 15 |
| UNIT – II | Management of working Capital: Meaning, significance and types of Working Capital - Calculating Operating Cycle Period and Estimation of Working Capital Requirements - Financing of Working Capital and Norms of Bank Finance - Sources of Working Capital - Factoring services; various committee Reports on Bank Finance - Dimensions of Working Capital Management. Practical Problems. | | 15 |
| UNIT –III | Operating and Financial Leverage: Measurement of leverages; Effects of Operating and Financial Leverage Profit;Analysing Alternate Financial Plans; Combined Financial and Operating Leverage. Capital Structure Theories: Traditional and M.M. Hypotheses -without taxes and with taxes; Determining capital structure in practice. Practical Problems. | | 15 |
| UNIT –IV | Capital Budgeting: Nature of Investment Decisions; Investment Evaluation Criteria - Net Present Value, Internal Rate of Return, Profitability Index, Payback Period, Accounting Rate of Return: NPV and IRR comparison; Capital Rationing; Risk Analysis in Capital Budgeting. Cost of Capital: Meaning and significance of Cost of Capital - Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings - Combined Cost of Capital (weighted); Cost of Equity and CAPM. Practical Problems. | | 15 |

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- Khan MY, Jain PK, BASIC FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi , 2005.
- Chandra, Prasanna,. FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi. Bhabatosh Banerjee, FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010
- Chandra Bose D, FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010 Preeti Singh, FUNDAMENTALS OF FINANCIAL MANAGEMENT,Ane, 2011.

| PROGRAMME NAME M.COM PART -I SEMESTER -II ADVANCED ACCOUNTANCY COURSE NAME - MANAGERIAL DECISIONS ACCOUNTING - PAPER NO.VII | | | |
|---|--|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PERWEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives <ul style="list-style-type: none"> To gain the understanding of management accounting. To provide the students advanced knowledge regarding methods of costing, standard costing. Course Outcome - On completion of the course: <ol style="list-style-type: none"> CO1: Students will be familiar with the managerial decision accounting.CO2: Students will be understanding costing methods. CO3: Students will be acquired the knowledge of preparation of cost sheet. CO4: Students will be able to know contemporary issues in the managerial decision accounting. | | | |
| UNIT – I | Management Accounting as an area of Accounting: Objective - Nature, Management Accounting and Managerial Decisions - Management Accounts Position, Role and Responsibilities. Responsibility Centre - Cost Centre, Profit Centre and Investment Centre; Objective and Determinants of Responsibility Centre. | | 15 |
| UNIT – II | Methods of Costing Single Output / Unit Costing, Job Costing – Job Cost Cards, Collecting direct cost of each job, attributing overheads to jobs – Application of job costing. Batch Costing : Determination of optimum batch quantities – Ascertainment of cost of each batch, preparation of batch cost sheet. | | 15 |
| UNIT –III | Standard Costing and Variance Analysis: Material Cost Variance - Labor Cost Variance - Overhead Variance Sales Variance - Profit Variance. | | 15 |
| UNIT –IV | Contemporary Issues in Managerial Decisions Accounting: Value Chain Analysis, Activity Based Costing (ABC), Transfer Pricing, Total Quality Management (TQM), Target and Life Cycle Costing, Just in Time (JIT), Backflush Costing, Six Sigma, Balanced Scorecard and Throughput Accounting (TA). | | 15 |

REFERENCES:

- Arora M. N th Edition, Vikas Publishing House (P) Ltd.
- Jain and Narang, Cost and Management Accounting, Ludhiana, Kalyani Publishers, 2002.
- Maheswari S.N., Principles of Management Accounting Nigam L.and.Sharma G.L, Cost Accounting.

| PROGRAMME NAME M.COM PART -I SEMESTER -IADVANCED ACCOUNTANCY COURSE NAME - AUDITING AND CLOUD AUDITING - PAPER NO. VIII | | | |
|---|--|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| <p>Objectives</p> <ul style="list-style-type: none"> To gain the understanding of auditing concept. To provide the students advanced knowledge regarding objectives based auditing and cloud auditing. <p>Course Outcome - On completion of the course:</p> <ol style="list-style-type: none"> CO1: Students will be familiar with the conceptual knowledge of auditing and professional ethics CO2: Students will be understanding concept of cloud auditing CO3: Students will be acquired the knowledge about the new techniques in auditing. | | | |
| UNIT –I | <p>VOUCHING: Definition– Objectives - Procedure- Extent- Importance- Principles of Vouching - Types of Vouching- Routine Checking Vs. Vouching- Points to Be Noted in Vouching – Cash Transactions- Trading Transactions- Vouching Impersonal Ledger –</p> <p>Distinction between verification and valuation of different types of assets – Problems in valuation.</p> <p>CLOUD AUDITING: Audit characteristics, criteria & principles • Auditing standards for cloud computing • Auditing an on-premises environment vs. cloud • Differences in assessing cloud services and cloud delivery models • Cloud audit building, planning and execution</p> | 15 | |
| UNIT –II | <p>OBJECTIVE BASED AUDITING: Management Auditing – Techniques - Management Audit Report- Tax Auditing- Compulsory Tax Auditing- Persons Covered by Section 44AB- Approach to Conduct a Tax Audit- Selective Tax Audit (Section 142(2A) (2D))- Tax Audit Report -Cost Auditing- Statutory Provisions as Regards Cost Audit- Cost Audit Program- Points Receiving Special Attention While Conducting Cost Auditing</p> | 15 | |

References:

- Saxena R. G., “Principles and Practices of Auditing”, Himalaya Publishing House, New Delhi, 2014.
- Jagadesh Prakash, “Principles and Practices of Auditing”, Kalyani Publications, New Delhi.
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- Rajram. M “Constitution of India and Professional Ethics”, New Age International (P) Ltd.

PROGRAMME NAME M.COM PART -I SEMESTER -II
ELECTIVE PAPER FOR
ADVANCED ACCOUNTANCY, COSTING AND TAXATION
COURSE NAME - INDIAN ACCOUNTING STANDARDS AND PRACTICE

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|---------------|-----------------------|----------------|-------------|
| 04 | 04 | 60 | 100 |

Objective :

- To familiarize and acquaint the student the recent developments in International Accounting Standards and various financial reporting practices at the global level.
- To Familiarizes the IFRS"s and their applications in the field business, commerce & industry.

| UNIT NO. | UNIT DETAILS | LECTURES |
|----------|---|----------|
| UNIT -I | IFRS dimension in accounting practices; An overview of AS and Ind AS: Role of IFRS-IFRS development – Convergence with IFRS – Benefits of convergence – Challenges of convergence. | 15 |
| UNIT -II | Standards related to Balance sheet: Property plant equipment – Ind AS 16, Intangible assets – Ind AS 38, Investment property – Ind AS 40, Inventory – Ind AS 2, Impairment of Assets – Ind AS 36, Provisions, Contingent Liability and Contingent Assets Ind AS 37.(Problems from Ind AS 16, Ind AS 38, Ind AS 40, Ind AS 2). | 15 |
| UNIT-III | Standards related to Income Statement: Revenue from contract with customer – Ind AS 115, Government grants- Ind AS 20, lease – Ind AS 116, Borrowing cost – Ind AS 23, Foreign currency exchange – Ind AS 21, Employee benefit Ind AS 19.(Problems from Ind AS 115, Ind AS 116, Ind AS 20 and Ind AS 23) | 15 |
| UNIT-IV | Standards related to presentation and Disclosure: Presentation of Financial Statement – Ind AS 1, Operating segment – Ind AS 108, Earning per share – Ind AS 33, Event occurring after reporting period – Ind AS 10, Related party disclosure – Ind AS 24, (Problems to be related from Ind AS 33). | 15 |

References:

1. Gupta, Ambrish, "Financial Accounting for Management – An Analytical Perspective"; Pearson Publications.
2. Vijaykumar M P., "First Lessons in Financial Reporting", Snow White Publications.
3. Chandra, Prasanna, "Finance Sense – Finance for Non-finance Executives", Tata McGraw Hill.
4. Agarwal, V. Rakesh, "Systematic Approach to Cost Accounting", Bharat Publications.
5. Tulsian and Tulsian, " Financial Reporting", S.Chand.

| PROGRAMME NAME M.COM PART -I SEMESTER -I SUBJECT-ADVANCED COST ACCOUNTANCY COURSE NAME – BASICS OF COST ACCOUNTING - PAPER NO. I | | | |
|---|---|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Subject Learning Objectives <ol style="list-style-type: none"> To develop a detail understanding of the fundamental concepts associated with cost and costing under the broader domain of Cost Accounting Standards. To attain in-depth knowledge about element-wise cost ascertainment with a detail coverage of inventory management and control and apportionment of overhead costs. To obtain a detail understanding of the framework suggested by Cost Accounting Standards for cost ascertainment, cost accounting and reporting. To provide a conceptual framework of the cost record keeping and its integration with financial accounting To appreciate various cost accumulation processes designed with due consideration to the nature of output. To attain adequate knowledge to apply costing techniques in decision management and appreciate control techniques for cost optimization. | | | |
| Subject Learning Outcome <ol style="list-style-type: none"> Students would be able to ascertain costs element wise and then perform accumulation of costs following the appropriate costing technique within a given organisational set-up. Students would be able to attain abilities to maintain cost records and perform accounting as per the policies adopted by the organisation and in compliance with the framework suggested by Cost Accounting Standards. They will accomplish abilities to appropriately advise and guide the leadership team for informed judgement, taking and executing decisions by providing necessary inputs through comparative analyses of alternative courses of action. They will attain skills to apply tools such as standard costing and budgetary controls to pinpoint the areas of inefficiency and guide management to take appropriate corrective actions. Students will be equipped to apply several tools for monitoring and controlling product and service costs and enable management to take corrective actions. | | | |
| UNIT NO. | UNIT DETAILS | LECTURES | |
| UNIT -I | Introduction to Cost Accounting -Introduction-Important Cost Accounting Terms Elements of Cost-Classification of Cost-Preparation of Cost Sheet and Ascertainment of Profit | 15 | |
| UNIT -II | Cost Ascertainment – Elements of Cost-Material Costs-Procurement of Materials, Inventory Management and Control-Inventory Accounting and Valuation, Physical Verification, Slow and Non- moving-Stock and Treatment of Losses -Scrap, Spoilage, Defectives and Wastages | 15 | |
| UNIT-III | Employee Costs-Time Keeping, Time Booking and Payroll Principles and Methods of Remuneration and Incentive Schemes Overtime and Idle Time-Employee Cost Reporting-Labour Turnover | 15 | |
| UNIT-IV | Overheads-Collection, Classification, Apportionment and-Allocation of Overheads-Absorption and Treatment of Over or Under Absorption of Overheads-Reporting of Overhead Costs | 15 | |

| PROGRAMME NAME M.COM PART -I SEMESTER -I | | | |
|---|---|----------------|-------------|
| SUBJECT-ADVANCED COSTING | | | |
| COURSE NAME - METHODS OF COSTING - PAPER NO. II | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| OBJECTIVES | | | |
| <ol style="list-style-type: none"> To gain the understanding of costing concepts and procedure in the cost ascertainment system To gain the understanding of costing Methods in the cost ascertainment system | | | |
| COURSE OUTCOMES | | | |
| After studying this course, the students shall be able to: | | | |
| <ol style="list-style-type: none"> Prepare Cost Records under Job and Batch Costing Prepare Cost Records under Contract Costing Prepare Cost Records under Process Costing Prepare Cost Records under Operating Costing | | | |
| UNIT NO. | UNIT DETAILS | | LECTURES |
| I | Job and Batch Costing: Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity Practical: Visit any manufacturing concern and prepare job/batch cost sheet | | 15 |
| II | Contract Costing: Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts Practical: Visit any Construction site/office and prepare contract account for one year. | | 15 |
| III | Process Costing: Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products: Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis Practical: Visit any manufacturing unit where process costing is applicable and prepare process accounts | | 15 |
| IV | Operating Costing (Service Costing) Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing Practical: Visit a service enterprise and determine cost of service | | 15 |

| PROGRAMME NAME M.COM PART -I SEMESTER -I SUBJECT-ADVANCED COSTING COURSE NAME - COST ACCOUNTING TECHNIQUES - PAPER NO. III | | | |
|--|---|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>Subject Learning Objectives[SLOB(s)]</p> <ol style="list-style-type: none"> To develop a detail understanding of the fundamental concepts associated with cost and costing under the broader domain of Cost Accounting Standards. To attain in-depth knowledge about element-wise cost ascertainment with a detail coverage of inventory management and control and apportionment of overhead costs. To obtain a detail understanding of the framework suggested by Cost Accounting Standards for cost ascertainment, cost accounting and reporting. To provide a conceptual framework of the cost record keeping and its integration with financial accounting To appreciate various cost accumulation processes designed with due consideration to the nature of output. <p>To attain adequate knowledge to apply costing techniques in decision management and appreciate control techniques for cost optimization</p> | | | |
| <p>1. Subject Learning Outcome [SLOC(s)]</p> <ol style="list-style-type: none"> Students would be able to ascertain costs elementwise and then perform accumulation of costs following the appropriate costing technique within a given organisational set-up. Students would be able to attain abilities to maintain cost records and perform accounting as per the policies adopted by the organisation and in compliance with the framework suggested by Cost Accounting Standards. They will accomplish abilities to appropriately advise and guide the leadership team for informed judgement, taking and executing decisions by providing necessary inputs through comparative analyses of alternative courses of action. They will attain skills to apply tools such as standard costing and budgetary controls to pinpoint the areas of inefficiency and guide management to take appropriate corrective actions | | | |
| UNIT NO. | UNIT DETAILS | LECTURES | |
| UNIT -I | Cost Accounting Techniques Marginal Costing -Concept of Marginal Cost and Marginal Costing Absorption Costing vs. Marginal Costing CVP Analysis-Margin of Safety-Application of Marginal Costing for Decision Making | 15 | |
| UNIT-II | Standard Costing and Variance Analysis Concept of Standard Cost and Standard Costing -Advantages and Limitations Computation and Analysis of Variances (Material and Labour Costs only) Budget and Budgetary Control | 15 | |
| UNIT-III | Concepts, Types of Budget-Budgetary Control vs. Standard Costing Advantages and Limitations-Preparation of Budgets | 15 | |
| UNIT-IV | Reconciliation of Costing and Financial Profit-Integrated Accounting System | 15 | |

| PROGRAMME NAME M.COM PART -I SEMESTER -I SUBJECT-ADVANCED COSTING COURSE NAME - COST AUDIT - PAPER NO. IV | | | |
|--|---|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| Subject Learning Objectives[SLOB(s)] A. Cost Audit 1. To gain in-depth knowledge about the statutory provisions of Companies (Cost Records and Audit Rules) to ensure adherence to the regulations in conducting cost audit. (CMLO 4a, b) 2. To develop detail understanding on preparation of Cost Audit Programme. (CMLO 4b) 3. To develop detail understanding of Cost Accounting and Auditing Standards to ensure appropriate evaluation of cost records maintained. (CMLO 4a, b) 4. To focus on basic cost information, appropriately computed cost centre wise, system-based cost data support for decision-making processes. (CMLO 5a) | | | |
| Subject Learning Outcome [SLOC(s)] A. Cost Audit SLOCs: 1. Students will be able to guide the management in maintaining appropriate cost accounting records to ensure adherence to existing regulations. Students will be able to prepare effective cost audit programme with due consideration to the regulatory requirements relating cost audit after elaborately identifying the scope of audit in a given assignment. | | | |
| UNIT -I | COST AUDIT Basics of Cost Audit, Nature and Scope of Cost Audit, Genesis of Cost Audit, Objectives of Cost Audit, Utility and Advantage of Cost Audit Cost Accounting Standards. Overview of Cost Accounting Standards and GACAP Cost Accounting Standards-Guidance Notes on Cost Accounting Standards Generally Accepted Cost Accounting Principles(GACAP) Cost Auditing and Assurance Standards Cost Auditing Standards - Overview | | 15 |
| UNIT-II | Companies (Cost Records and Audit) Rules, 2014 (as amended) Cost Auditor Definition -Cost Auditor's Eligibility, Qualifications, Disqualifications, Appointment, Resignation, Rotation, Remuneration, Removal, Rights and Duties, Liabilities-Professional Ethics-Duties of a Cost Auditor to Report Fraud – Section 143 of the Companies Act 2013 Punishment for Fraud (Section 447 of the Companies Act, 2013) Punishment for False Statement (Section 448 of the Companies Act, 2013) | | 15 |

| PROGRAMME NAME M.COM PART -I SEMESTER -I SUBJECT-ADVANCED ACCOUNTANCY /ADVANCED COSTING/TAXATION /ADVANCED BANKING AND FINANCIAL SYSTEM COURSE NAME - ENTREPRENEURSHIP AND STARTUP ELECTIVE PAPER | | | |
|--|-----------------------|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Subject Learning Objectives[SLOB(s)] 1. To develop a detail understanding about the skill set expected from an aspiring entrepreneur and key areas and elements of entrepreneurial ecosystem to be considered by her/him for setting up and running a start-up entity. (CMLO 1a, b) 2. To be equipped with knowledge to prepare operational and financial plans, convert plans into result-oriented actions, including fund raising, deployment and optimization of costs. (CMLO 3a, b) 3. To attain abilities for providing inputs to promoters and leadership team to identify and innovatively analyze opportunities for optimizing value additions to products and the entity and lead the organization following best ethical practices by creating competitive advantage. (CMLO 2c and 3c) 4. To gain abilities to formulate strategies for scaling up a start-up's operations, perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors. (CMLO 4a, c) 5. To be equipped with the knowledge to manage risks in a start-up within the given business ecosystem and convert it into a risk-enabled organisation for growth and prosperity. (CMLO 2a, c) 6. To develop an idea of innovative entrepreneurship models and forms and utilise opportunities to make a successful venture. | | | |
| Subject Learning Outcome [SLOC(s)] and Application Skill [APS] SLOC(s) 1. Students will be able to guide promoters and key role holders of start-ups for setting up, stabilising and scaling up of new enterprises with due regard to the dynamics of entrepreneurial ecosystem. 2. They will attain abilities to assist the management in implementing innovative ideas for adding values to the products and organisation, stabilise operations and scale up with appropriate execution of business plans. 3. Students will be equipped with skill sets to assist entrepreneurs in leading start-up entities, meeting challenges and mitigating risks by risk-enabled operating strategies, building competitive advantages and adopting measures for result-oriented performance management. 4. They will acquire skill set to perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors. APS 1. Students will guide management in preparing operational and financial plans and will ensure their execution. 2. They will develop necessary skill set to identify and analyse opportunities for optimising the value addition. 3. They will attain necessary skill set to perform start-up valuation to facilitate fund-raising and guide the management in designing an exit strategy. 4. They will assist management in devising appropriate strategies to scale up the start-up's operations. They will prepare periodical internal reports on risk management to provide necessary input to the management in managing and mitigating risks. | | | |

| UNIT NO | UNIT DETAILS | LECTURES |
|-------------|--|----------|
| UNIT NO.I | ENTREPRENEURIAL SKILL SETS Entrepreneurial Skill Sets, Building the Entrepreneurial Quotient Entrepreneurial Psychology, Driving Forces and Characteristics Entrepreneurial Discipline with Practice, Patience and Perseverance (3Ps), Identifying and Meeting the Gaps in Resources at Optimized Cost, Capital Structuring, Resource Mobilization and Management New Age Marketing and After Sales Services, Using IT and 8 Deep Technologies, Strategies for Disruption, Legal and Regulatory Compliance | 15 |
| UNIT NO.II | IDEA TO ACTION Idea to Action, Monetizing Ideas, Bootstrapping, Preparation of Project Report, Funding Options for Start-up, including Crowd Funding, Using Data Analytics to Advantage, building a Sustainable Revenue Model and Periodical Business Plan, Launching Sustainable Impact Initiatives, From Start up to MNC, VALUE ADDITION Value Addition, Process of Innovation, Design Thinking, Lean Start-Up & Customer Validation, Generating Market Traction, Positioning and Packaging, Start-up Models | 15 |
| UNIT NO.III | THE ENTREPRENEURIAL ECOSYSTEM The Entrepreneurial Ecosystem, Macroeconomic Environment and Emerging Dimensions of Business Ecosystems, Formation and Incorporation of a Legal Entity, Legal and Intellectual Property Rights, Procurement to Pay, Order to Cash, Transaction to Reporting Working Capital Management, Market Dynamics | 15 |
| UNIT NO.VI | TYPES OF NEW AGE BUSINESS Types of New Age Business, FinTech, EdTech, HealthCare, AgriTech, Defence, IT, Space, Robotics, Digital Transformation & VBA etc. Agropreneurship, Women Entrepreneurship, Family Run Business, MSME, Generation Transfer Transaction, Social Entrepreneurship, Emerging Markets | 15 |

| PROGRAMME NAME M.COM PART -I SEMESTER -II | | | |
|---|---|----------------|-------------|
| SUBJECT-ADVANCED COSTING | | | |
| COURSE NAME - FINANCIAL MANAGEMENT - PAPER NO. V | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>Subject Learning Objectives</p> <p>A. Financial Management</p> <ol style="list-style-type: none"> To obtain in-depth knowledge on different fundamental concepts of finance and understand the role of financial management in dynamic business environment. To obtain an overview of financial institutions and their role in business, financial markets and the instruments traded therein through which a business procure capital for short term, medium term and long term. To acquire application-oriented knowledge of various tools for financial analysis in order to assist the management in planning and decision making. To develop critical thinking and problem-solving competencies so that students can assist the management in selecting a suitable capital structure that caters to a balanced approach towards risk, return and value. To develop critical thinking and problem-solving competencies so that students can assist the management in ensuring optimum management of working capital and capital expenditure in existing as well as new projects. | | | |
| <p>Subject Learning Outcome [SLOC(s)]</p> <p>A. Financial Management</p> <p>SLOC(s)</p> <ol style="list-style-type: none"> Students will be able to compare various financial instruments and guide management in selecting the most suitable one to be availed by the management for procuring funds. They will be able to apply appropriate analytical tools to identify the cause(s) behind any business problem. Students will attain abilities to guide the management in identifying the most suitable capital structure with due considerations for risks, costs, and return. They will be able to assist leadership team in following the appropriate policies and processes for managing various components of working capital with a risk-based approach to ensure optimum utilization of short-term funds. They will be able to guide the management in selecting the best alternatives for sourcing and deploying long term funds. Students will be able to frame and articulate policies and procedures for short- and long-term fund management and prepare analytical statements with root cause analyses of risks and challenges for optimising capital allocation. Students will attain necessary skills to prepare comparative reports and analyses for evaluating alternative capital structures and funding from various sources for optimisation of financial costs. They will acquire necessary skill to appraise long term projects and provide the best comparative view while considering a capital budgeting decision. | | | |
| UNIT NO. | UNIT DETAILS | | LECTURES |
| UNIT - I | Fundamentals of Financial Management Introduction to Financial Management Fundamentals-Objective of Financial Management Scope and Functions of Financial Management Profit Optimisation and Value Maximisation Principle-Dynamic Role of a CFO in Emerging Business Environment | | 15 |

| | | |
|-----------|---|----|
| UNIT - II | Time Value of Money Rationale-Techniques Future Value and Present Value of a Single Cash Flow Annuity and Perpetuity-Compound Annual Growth Rate (CAGR) Practical Applications | 15 |
| UNIT- III | Risk and Return Various Connotations of Return-Ex-ante and Ex-post Return Types of Risks-Calculation of Return and Risk Capital Asset Pricing Model | 15 |
| UNIT- IV | Institutions and Instruments in Financial Markets Financial Institutions Public Offer (FPO), Book Building, Green-shoe Option- Offer for Sale, Private Placement and-Preferential Allotment- Insider Trading Credit Rating - Credit Rating Methods and Rating Agencies in India | 15 |

| PROGRAMME NAME M.COM PART -I SEMESTER -II | | | |
|---|--|----------------|-------------|
| SUBJECT-ADVANCED COSTING | | | |
| COURSE NAME - TOOLS FOR FINANCIAL ANALYSES - PAPER NO. VI | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>OBJECTIVES –</p> <ol style="list-style-type: none"> 1.To develop a detail understanding of the fundamental concepts of data science and its expected role in business decisions. 2. To equip oneself with application-oriented knowledge in data preparation, data presentation and finally data analysis and modelling to facilitate quality business decisions. | | | |
| <p>COURSE OUTCOMES-</p> <ol style="list-style-type: none"> 1. They will be able to apply contemporary data analysis tools encompassing big data analytics, sophisticated programming and econometric modelling in solving real business problems. 2. Students will attain application-oriented skills for data analyses, interpret results and draw inferences from the outcome. 3. Students will attain capabilities to build automated financial models that will provide results for 4. Sensitivity analyses for changes in decision parameters. | | | |
| UNIT NO. | UNIT DETAILS | | LECTURES |
| UNIT -I | Sources of Finance and Cost of Capital Sources of Finance Long Term and Short Term Financing a Start-up – Alternative Investment Funds and Crowd Funding | | 15 |
| UNIT -II | Cost of Capital Meaning of Cost of Capital Computation of Weighted Average Cost of Capital | | 15 |
| UNIT-III | Capital Budgeting Introduction to Capital Budgeting Identification of Cash Flows and Forecasting Cash Flow vs. Profit of the Firm Evaluation Techniques – Non-discounted and Discounted Cash Flow Methods Hurdle Rate in a Conglomerate Environment | | 15 |
| UNIT-IV | Working Capital Management Introduction to Working Capital Management Theoretical Underpinnings Planning of Working Capital Working Capital Cycle and Cash Cycle Estimation of Working Capital Requirement | | 15 |

PROGRAMME NAME M.COM PART -I
SEMESTER -II SUBJECT-ADVANCED COSTING
COURSE NAME - MANAGEMENT ACCOUNTING - PAPER
NO. VII

| COURS E CREDI T | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|--------------------------|--------------------------|-------------------|-------------|
| 04 | 04 | 60 | 100 |

Subject Learning Objectives[SLOB(s)]

- To appreciate the fundamental concepts of management accounting and its role in adynamic business environment.
- To develop detail understanding of costing frameworks, tools, and techniques to facilitate managerial decision making for cost control and optimisation, and determination of priceswith optimised product mix.
- To attain detailed knowledge of measures to improve divisional performance and appreciate various methods of transfer pricing to ensure goal congruence and profitoptimisation at entity level.
- To gather in-depth knowledge of techniques and tools for profit planning, varianceanalyses, optimal
- Utilization of resources and responsibility accounting.
- To appreciate quantitative tools for decision making in dynamic environment shroudedwith risks and uncertainties.

Subject Learning Outcome

Students will be able to assist management in crafting policies, and deciding specific applications of costing frameworks, tools and techniques for rationalisation of activities, determination, optimisationand allocation of costs to products,

1. They will be equipped with requisite knowledge and skills to guide leadership team in decision management and profit planning by providing required and relevant inputs and performing necessary analyses of competitive courses of actions with cost-benefit analyses.
2. They will attain skills to apply appropriate tools and techniques to pinpoint the areas of inefficiencies, adverse variances with causative analyses and guide management to take corrective actions befitting the dynamic business environment shrouded with risks and uncertainties.
3. They will be able to advise management for adopting measures to evaluate divisional performance and identify responsibility lapses for taking appropriate corrective actions.
4. Students will apply attained skills for ABC and other costing and controlling tools to determine and allocate overhead costs based on cost pools and identified cost drivers that would help taking appropriate pricing decisions and monitoring performance.

| UNIT NO. | UNIT DETAILS | LECTURES |
|-------------|---|----------|
| UNIT -I | Introduction to Management Accounting Conceptual Understanding Relationship between Management Accounting and Cost Accounting Role of a Management Accountant in Modern Business World | 15 |

| | | |
|----------|---|----|
| UNIT -II | Activity Based Costing Traditional Cost System Definition and Meaning of Activity Based Costing (ABC)Steps in ABC System Cost Pools and Cost Drivers | 15 |
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|----------|--|----|
| | Merits and Demerits of ABC System Activity Based Information and Decision Making | |
| UNIT-III | Marginal Costing Concept Cost-Volume-Profit Analysis Break-Even Charts and Profit Charts Multiple Product Break Even Analysis Differential Cost Analysis Marginal Costing Vs. Absorption Costing(advanced applications) | 15 |
| UNIT-IV | Applications of Marginal Costing in Short Term Decision Making Pricing Decision Make or Buy decisions Accept an Order or Reject Optimum Utilization of Factors of Production[Limiting Factor Analysis] Replacement Decision Evaluation of Alternative Choices Subcontracting and Ancillarisation Expansion of Business Shutdown or Continue | 15 |

| OGRAMME NAME M.COM PART -I SEMESTER -I SUBJECT-ADVANCED ACCOUNTANCY COURSE NAME -MANAGEMENT AUDIT - PAPER NO. VIII | | | |
|---|---|----------------|-------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| Subject Learning Objectives[SLOB(s)] | | | |
| B. Management Audit | | | |
| <ul style="list-style-type: none"> • To obtain in-depth knowledge about management audit processes to identify the scope of improvement at various functional areas of the organisation. (CMLO 2a, b) • To develop detail understanding about management reporting system to facilitate preparation of reliable reports which will ensure accurate data driven cost effective decisions and will build brandimage. (CMLO 5b) • To develop adequate knowledge on information system, its security framework to evaluate whether information systems are safeguarding corporate assets, and maintaining the integrity of stored and communicated data. | | | |
| LEARNING OUTCOME | | | |
| <ol style="list-style-type: none"> 1. Students will be able to effectively guide a management audit process to identify inadequacies in various functional areas and recommend possible means to rectify them. 2. Students will be able to guide an information system audit and identify possible threats due to system inadequacies. 3. Students will develop necessary skills to conduct management audit procedures at various functional areas of the organisation. | | | |
| UNIT –I | MANAGEMENT AUDIT Basics of Management Audit Definition-Nature and Scope-Need for Management Audit and Reporting Audit of Management Process and Functions Establishing reliability of information-Role of CMAs in Management Audit | | 15 |
| UNIT-II | Management Audit in Different Functions, Corporate Objectives and Culture- Corporate Services Audit, Corporate Development Audit-Evaluation of Personnel Development, Consumer Services Audit-Audit of Environmental Pollution Control, Audit of Energy and Utilities - Generation and Consumption, Productivity Audit/ Efficiency Audit, Propriety Audit, Corporate Social Responsibility (CSR) Audit, Social Cost – Benefit Analysis Audit | | 15 |

PROGRAMME NAME M.COM PART -I SEMESTER -II
ELECTIVE PAPER FOR
ADVANCED ACCOUNTANCY, COSTING AND TAXATION
COURSE NAME - INDIAN ACCOUNTING STANDARDS AND PRACTICE

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|---------------|-----------------------|----------------|-------------|
| 04 | 04 | 60 | 100 |

Objective :

- To familiarize and acquaint the student the recent developments in International Accounting Standards and various financial reporting practices at the global level.
- To Familiarizes the IFRS"s and their applications in the field business, commerce & industry.

| UNIT NO. | UNIT DETAILS | LECTURES |
|----------|---|----------|
| UNIT -I | IFRS dimension in accounting practices; An overview of AS and Ind AS:Role of IFRS-IFRS development – Convergence with IFRS – Benefits of convergence – Challenges of convergence. | 15 |
| UNIT -II | Standards related to Balance sheet: Property plant equipment – Ind AS 16, Intangible assets – Ind AS 38, Investment property – Ind AS 40, Inventory – Ind AS 2, Impairment of Assets – Ind AS 36, Provisions, Contingent Liability and Contingent Assets Ind AS 37.(Problems from Ind AS 16, Ind AS 38, Ind AS 40, Ind AS 2). | 15 |
| UNIT-III | Standards related to Income Statement: Revenue from contract with customer – Ind AS 115, Government grants- Ind AS 20, lease – Ind AS 116, Borrowing cost – Ind AS 23, Foreign currency exchange – Ind AS 21, Employee benefit Ind AS 19.(Problems from Ind AS 115, Ind AS 116, Ind AS 20 and Ind AS 23) | 15 |
| UNIT-IV | Standards related to presentation and Disclosure: Presentation of Financial Statement – Ind AS 1, Operating segment – Ind AS 108, Earning per share – Ind AS 33, Event occurring after reporting period – Ind AS 10, Related party disclosure – Ind AS 24, (Problems to be related from Ind AS 33). | 15 |

References:

1. Gupta, Ambrish, "Financial Accounting for Management – An Analytical Perspective"; Pearson Publications.
2. Vijaykumar M P., "First Lessons in Financial Reporting", Snow White

Publications.

3. Chandra, Prasanna, “Finance Sense – Finance for Non-finance Executives”, Tata McGraw Hill.

4. Agarwal, V. Rakesh, “Systematic Approach to Cost Accounting”, Bharat Publications.

5. Tulsian and Tulsian, “ Financial Reporting”, S.Chand.

Suggested Readings:

| | | |
|--------------------------------|-------------------------|--|
| An Introduction to Accountancy | Vikash Publishing House | S.N. Maheshwari |
| Financial Accounting | S Chand | Dr. P. C. Tulsian |
| Financial Accounting | Central | Dr. S.K. Paul & Chandrani Paul |
| Financial Accounting I | McGraw Hill Education | M. Hanif & A. Mukherjee |
| Financial Accounting I | Oxford Higher Education | Soumya Mukherjee & Abhik Kr. Mukherjee |

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|---|-----------------------|---|
| Contemporary Auditing | McGraw Hill Education | Kamal Gupta |
| A Handbook of Practical Auditing | S Chand | B.N. Tandon |
| Auditing & Assurance | Taxmann | Ms. Aruna Jha |
| Students Guide to Auditing Standards | Taxmann | D.S. Rawat |
| Principles & Techniques of Auditing | Pearson Education | Dr. S.K. Basu |
| Cost Accounting – A Managerial Emphasis | Prentice Hall | Charles T. Horngren, Srikant M. and Madhav V. Rajan |
| Management and Cost Accounting | Cengage Learning EMEA | Colin Drury |

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| Introduction to Management Accounting | Prentice Hall | Charles T. Horngren, Gary L. Sundem, William O. Stratton |
| Advanced Management Accounting | Taxmann | Ravi M. Kishore |
| Advanced Cost & Management Accounting - Problems & Solutions | Sultan Chand & Sons | V.K. Saxena & C.D. Vashist |
| Workbook on Cost & Management Accounting | Taxmann | Ravi M. Kishore |
| Studies in Cost Management | Sultan Chand & Sons | S. N. Maheshwari |
| Strategic Financial Management | McGraw Hill | Prasanna Chandra |
| Fundamentals of Financial Management | Taxmann | Dr. R P Rustagi |
| Fundamentals of Financial Management | Pearson | Van Horne |
| Essentials of Financial Management | Pearson | I M Pandey |
| Multinational Financial Management | Wiley | A C Shapiro |
| Financial Management | McGraw Hill | Khan and Jain |

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|---|-------------------------------------|---|
| Security Analysis and Portfolio Management | Vikash | S Mukherjee |
| Option, futures and other derivatives | Pearson | Basu and Hull |
| Investment Analysis and Portfolio Management | McGraw Hill | Prasanna Chandra |
| Derivatives and Risk Management | Pearson | Janakiraman |
| Derivatives and Risk Management | Oxford Higher Education | Rajiv Srivastava |
| Indian Financial System | Pearson | Bharti Pathak |
| Management and Cost Accounting | Springer | Colin Drury |
| Introduction to Management Accounting | Prentice Hall | Charles T. Horngren, Gary L. Sundem, William O. Stratton |
| Standard Costing - A Diagrammatic Representation of Variance Analysis | Book Corporation | CMA Bimalendu Banerjee |
| Advanced Management Accounting | Taxmann | Ravi M. Kishore |
| Strategic Cost Management | Taxmann | Ravi M. Kishore |
| Advanced Cost & Management Accounting - Problems & Solutions | Sultan Chand & Sons | V.K. Saxena & C.D. Vashist |
| Cost Accounting-A Managerial Emphasis | Pearson | Charles T. Horngren, Sri Kant Dater, George Foster, Madhav V. Rajan, Christopher Ittner |
| Advanced Management Accounting | Pearson | Kaplan and Atkinson |
| Cost and Management Accounting | Vikash Publishing House | Suveera Gill |
| Strategic Cost Management: The New Tool for Competitive Advantage | Free Press | Vijay Govindarajan, John K. Shank |
| Operations Research | McMillan Publisher | J K Sharma |
| Operations Research | Sultan Chand & Sons | Kanti Swarup, P K Gupta, Manmohan |
| Operations Research for Managerial Decision Making | Sultan Chand & Co. | V.K. Kapoor |
| Problems & Solution in Operations Research | Sultan Chand & Co. | V. K. Kapoor |
| Mathematics for Economists | Sultan Chand & Co. | B Mehta |
| Modern Microeconomics | Macmillan | Koutsoyiannis Palgrave |
| Managerial Economics – Theory & Application | Tata McGraw Hill Publishing Co. Ltd | M. L. Trivedi |

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|---|--|---|
| Business Forecasting | Pearson Publications | Hanke & Wichern |
| The Institute of Cost Accountantsof India’s Publicationrelating to Cost Accounting Record Rules | The Institute of Cost Accountants of India | The Institute of Cost Accountants of India |
| Cost and Management Audit | Himalaya Publishing House | CMA Abhishek Jain |
| Management Audit | Nirali Prakashan | Dr. Mahesh Kulkarni, Dr. SuhasMahajan |
| Cost Audit and Management Audit | Sultan Chand | Saxena & Vashist |
| The Management Audit | Prentice Hall | Leonard |
| Efficiency Auditing | Macmillan | Walley |
| Practical Guide to Cost AccountingRecords and CostAudit | Taxmann | Kunal Banerjee |
| Cost and Management Audit | Tata McGraw-Hill | A.R. Ramanathan |
| Guide to Cost Accounting Recordsand Cost Audit | Taxmann | CA Srinivasan Anand G |
| Handbook on Internal Audit | Bharat’s | CA Kamal Garg |
| Internal Audit Assurance: Governance, Risk and Control | CCH India | Deepjee Singhal |
| Auditor’s Practice Manual | Bharat Law House Pvt Ltd | Kamal Garg |
| Auditing Principles and Practice | PHI | Ravinder Kumar andVirender Sharma |
| Forensic Audit Decoded | Taxmann | G.C. Pipara |
| Forensic Audit | Bharat Law House Pvt Ltd | CA Kamal Garg |
| Essentials of Forensic Accounting | John Wiley & Sons | Michael Acrain, Williams Hopwood, Carl Pacini, George Ryoung |
| Forensic Audit | ICAI’s Publication | ICAI’s Publication, Kolkata |
| Case Studies in Forensic Accounting and Fraud Auditing | Cch Inc | Crumbley/La Graize/Peters |
| IT Auditing Using Controls toProtect Information Assets | McGraw Hill Education | Chris Davis and MikeSchiller |
| Commentary on Law on Oraland Documentary Evi- dence | Delhi Law House | Field C D |
| Cyber Security | Wiley | Nina Godbole |
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| Students' Handbook on Forensic Accounting | lulu.com | Apporva Joshi |
| The Modern Law of Evidence | OUP UK | Adrian Keane |
| Accounting: What the World's Best Forensic Accountants and Auditors Know About Forensic Accounting and Auditing – That You Don't | Bravex Publications | Greg Shields |
| Forensic Accounting | For Dummies | Shraibman and Sampath |
| Treatise on Ind AS | Bloomsbury | CA Alok K Garg |
| Students' Guide to Ind AS - 9 th Edition | Taxmann | Dr. D S Rawat and CA Jinender Jain |
| Illustrated Guide to Indian Accounting Standards (Ind AS), 7 th edition | Taxmann | B.D. Chatterjee & Jinender Jain |
| Students Guide to Accounting Standards | Taxmann | D. S. Rawat and Jinender Jain |
| Indian Accounting Standards | Snow White | Dolphy D'Souza |
| Consolidated Financial Statements – As Per Indian Accounting Standards | Notion Press | Dr. Swapan Sarkar |
| Accounting for Sustainability | Routledge | Gunnar Rimmel |
| Corporate Accounting | McGraw Hill Education | M Hanif and A Mukherjee |
| First Lessons in Financial Reporting | Snow White | M P Vijay Kumar |
| GST - How to meet your obligations | Taxmann | S. S. Gupta |
| Customs - Law Manual | Centax | R. K. Jain |
| GST - Ready Reckoner | Taxmann | V. S. Datey |
| GST Manual with GST Guide & Digest of Landmark Rulings | Taxmann | Taxmann |
| Customs Law & Foreign Trade Policy | Taxmann | V S Datey |
| GST Audit & Annual Return | Taxmann | Aditya Singhania |
| Indirect Tax Laws (GST, Customs & FTP) | Aadhya Prakashan | Dr. Vandana Bangar & Dr. Yogendra Bangar |
| GST Ready Reckoner | Bharat Publication | CA Ashok Batra |
| Strategic Performance Management : Leveraging and Measuring your Intangible Value Drivers | Elsevier | Bernard Marr |
| Integrated Performance Management: A Guide to Strategy Implementation | Sage | Kurt Verweire, Lutgart van den Berghe |
| Beyond the Big Data Buzz | Kogan Page Limited | Bernard Marr |
| Translating Strategy into Action: The Balanced Scorecard | Harvard College | Robert S. Kaplan, David P. Norton |
| Performance Management: Key | Kogan Page Limited | Michael Armstrong |

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| Strategies and Practical Guidelines | | |
| Performance Management | Wiley | Gary Cokins |
| Valuation - Measuring and Managing the value of companies | Wiley | Tim Koller, Marc Goedhart, David Wessels |
| Investment Valuation - Tools and techniques for determining the value of any asset | Wiley | Aswath Damodaran |

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|--|-------------------------------------|---|
| Business Analysis and Valuation using Financial Statements | Wiley | Krishna G. Palepu, Paul m. Healy, Victor I. Bernard |
| Business Valuation, A Practitioner's Guide to Valuation of Companies | Bloomsbury | Vikash Goel |
| Handbook on Valuation of Securities and Financial Assets | Bloomsbury | Vikash Goel |
| Valuation for Mergers, Buyouts and Restructuring | Wiley | Enrique R. Arzac |
| Corporate Valuation : Text and Cases | McGraw Hill | Prasanna Chandra |
| Risk Management in Banking | Wiley | Joel Bessis |
| Risk Management in Indian Banking Sector: Special emphasis on the compliance with BASEL III Accord | Independently Published | CA Prajakta Prabhuna |
| Banking Law and Practice | Wadhwa & Company, Nagpur | M.L. Tannan Revised by C.R. Datta & S.K. Kataria |
| Seth's Banking Law | Law Publisher's India (P) Limited | A.B. Srivastava and K. Elumala |
| Banking Law and Practice | Modern Law Publications | R.K. Gupta |
| Banking and Finance - Theory, Law, and Practice | PHI Learning Private Limited | Prof. Clifford Gomez |
| The Law and Practice of Banking | Universal Law Publishing | J.M. Holden |
| Advanced Bank Management | Taxmann | IIBF, Mumbai |
| Bank Financial Management | Taxmann | IIBF, Mumbai |
| Principles of Insurance Law | Wadhwa & Co. | M. N. Srinivasan |
| Insurance Law and Practice | Vidhi Publication Private Limited | Rajiv Jain |
| Insurance Manual | Taxmann Publication Private Limited | Taxmann |
| Manual of Insurance Laws | Bharat Publication Private Limited | Bharat |
| Law of Insurance | Universal Publication Pvt. Limited | Dr. Avtar Singh |

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| Principles of Risk Management and Insurance | Pearson Education | George E. Rejda |
| The Hard Thing About Hard Thing: Building a Business When There Are No Easy Answers | Harper Business | Ben Horowitz |
| The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses | Currency | Eric Ries |
| FinTech Innovation: From Robo-Advisors to Goal Based Investing and Gamification | The Wiley Finance Series | Paolo Sironi |
| Innovation and Entrepreneurship, Practice and Principles | HarperCollins | Peter F. Drucker |
| Entrepreneurship Development | McGraw Hill | K Ramachandran |
| Entrepreneurial Development | S. Chand Publishing | S S Khanka |
| The Manual for Indian Start-ups: Tools to Start and Scale-up Your New Venture | Penguin Enterprise | Vijaya Kumar Ivaturi and Meena Ganesh |
| Start Your Own Business | Entrepreneur Press | The Staff of Entrepreneur Media |

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| PUNYASHLOK AHILYADEVII HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I Advanced Taxation Paper I | | | |
| Course Credit | Weakly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| <p>Course Outcome: The students will be able to:</p> <ul style="list-style-type: none"> • Define the relevant basic terms under Income Tax Act, 1961. • Classify the income under different heads of income. • Compute total income and tax liability of the assessee. • Familiar themselves with practical working of Income Tax provisions. | | | |
| <p>Objective: To obtain the knowledge of various provisions of Income Tax Act, 1961 with respect to individual and Hindu Undivided Family assessee.</p> | | | |

| Unit No. | Content | No of Lectures |
|----------|---|----------------|
| 1 | Basic concepts in Income Tax law along with definitions, capital receipts and revenue receipts, capital expenditure and revenue expenditure, accrual of income, Residential status and taxability in India | 15 |
| 2 | Exempt Income: meaning of exempt income, difference between exempt income and deductions under chapter VI-A. | 15 |
| 3 | Computation of total income under head Salary, House property, Capital Gain and Business or Profession (Basic problems on Income under the head Business or Profession Income, Income from other source in case of Individual and Hindu Undivided Family | 15 |
| 4 | Deductions under Chapter VIA relating to individual and Hindu Undivided Family assessee. | 15 |
| | <p>Reference:</p> <p>www.icai.org</p> <p>www.incometax.org</p> | |

| PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
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| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper II | | | |
| Course Credit | Weekly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| Objective: To understand the Various Income Tax Authorities and actual working procedure in case of Notices from Income Tax | | | |
| Unit No. | Content | No of Lectures | |
| 1 | Income Tax Authorities (section 116), Assessing Officer {section 2(7A)}, Appointment of Income Tax Authorities (section 117), Legal Jurisdiction of Income Tax Authorities (sec 120), Territorial Jurisdiction of AOs {section 124(1), 12(5)}, Questions/ Dispute relating to Jurisdiction {sec 124(2)}, Rights of Assessee to challenge Jurisdiction of AO {section 124(3)}, Transfer of Cases (section 127) | 15 | |
| 2 | Assessment Procedure – Powers of the Department: - Powers of Central Board of Direct Tax (CBDT) (section 119) | 15 | |
| 3 | Powers of Income Tax Authorities – i) Discovery and Production of Evidence (section 131), ii) Powers to call for Information (section 133), iii) Powers of Survey (section 133A), iv) Powers to collect certain Information (section 133B), v) Powers to verify information (section 133C), vi) Powers to inspect Register of Companies (section 134), vii) Search and Seizure Basics under section 132(1), Procedure for Seizure Rule 112. | 15 | |
| 4 | Penalties under section 271A, 271B, 271AA(1), 271AA(2), 271BA, 272A(2)(e) , 271FA, 270A, 272A(1)(a)/(b), 271C, 271H, Income Tax Act, 1961 , Prosecutions under section 275A, 275B, 276, 276B, 276C | 15 | |
| | Reference: www.icai.org www.incometax.org | | |

| PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
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| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper III | | | |
| Course Credit | Weakly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| Objective: <ul style="list-style-type: none"> To obtain the knowledge of various provisions of Income Tax Act, 1961 Income of other persons included in assesses total income (clubbing of income). Set off and carry forward of losses. Provisions of presumptive income under section 44AD, 44ADA, 44AE. Computation of total income and tax liability of Partnership firms along with alternate minimum tax. | | | |
| Unit No. | Content | | No of Lectures |
| 1 | Computation of total income in case of Association of Person, Co-operative Societies, Taxation of Local Authorities {u/s 10(20)}, Political Parties (u/s 13A) | | 15 |
| 2 | Provisions of tax deducted at source with respect to resident assessee under section 192, 193,194, 194A, 194B, 194C, 194D, 194DA, 194H, 194I, 194J. | | 15 |
| 3 | E-filing of TDS and TCS return under section 200(3) and time of deduction of tax at source and time for deposit of TDS under section 200 / Rule 30 | | 15 |
| 4 | Assessment procedure with respect to voluntary return, loss return, belated return, revised return, defective return, exemption from filing of return processing of return under section 143(1). | | 15 |
| | Reference: www.icai.org www.incometax.org | | |

| PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
|--|--|----------------|----------------|
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper IV | | | |
| Course Credit | Weakly Hours | Total Lectures | Total Marks |
| 02 | 02 | 30 | 50 |
| Objective: 1) To obtain the knowledge of various provisions of Income Tax Act, 1961 | | | |
| Unit No. | Content | | No of Lectures |
| 1 | Income of other persons included in assesses total income (clubbing of income). Set off and carry forward of losses. | | 15 |
| 2 | Provisions of presumptive income under section 44AD, 44ADA, 44AE. Computation of total income and tax liability of Partnership firms along with alternate minimum tax. | | 15 |
| | Reference: www.icai.org www.incometax.org | | |

PROGRAMME NAME M.COM PART -I SEMESTER -I
SUBJECT-ADVANCED ACCOUNTANCY /ADVANCED COSTING/TAXATION
/ADVANCED BANKING AND FINANCIAL SYSTEM
COURSE NAME - ENTREPRENEURSHIP AND STARTUP
ELECTIVE PAPER

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|---------------|-----------------------|----------------|-------------|
| 04 | 04 | 60 | 100 |

Subject Learning Objectives[SLOB(s)]

1. To develop a detail understanding about the skill set expected from an aspiring entrepreneur and key areas and elements of entrepreneurial ecosystem to be considered by her/him for setting up and running a start-up entity. (CMLO 1a, b)
2. To be equipped with knowledge to prepare operational and financial plans, convert plans into result-oriented actions, including fund raising, deployment and optimization of costs. (CMLO 3a, b)
3. To attain abilities for providing inputs to promoters and leadership team to identify and innovatively analyze opportunities for optimizing value additions to products and the entity and lead the organization following best ethical practices by creating competitive advantage. (CMLO 2c and 3c)
4. To gain abilities to formulate strategies for scaling up a start-up's operations, perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors. (CMLO 4a, c)
5. To be equipped with the knowledge to manage risks in a start-up within the given business ecosystem and convert it into a risk-enabled organisation for growth and prosperity. (CMLO 2a, c)
6. To develop an idea of innovative entrepreneurship models and forms and utilise opportunities to make a successful venture.

Subject Learning Outcome [SLOC(s)] and Application Skill [APS]

LOC(s)

1. Students will be able to guide promoters and key role holders of start-ups for setting up, stabilising and scaling up of new enterprises with due regard to the dynamics of entrepreneurial ecosystem.
2. They will attain abilities to assist the management in implementing innovative ideas for adding values to the products and organisation, stabilise operations and scale up with appropriate execution of business plans.
3. Students will be equipped with skill sets to assist entrepreneurs in leading start-up entities, meeting challenges and mitigating risks by risk-enabled operating strategies, building competitive advantages and adopting measures for result-oriented performance management.
4. They will acquire skill set to perform valuation to facilitate fund raising and devising appropriate exit strategies for early-stage investors.

PS

1. Students will guide management in preparing operational and financial plans and will ensure their execution.
2. They will develop necessary skill set to identify and analyse opportunities for optimising the value addition.
3. They will attain necessary skill set to perform start-up valuation to facilitate fund-raising and guide the management in designing an exit strategy.
4. They will assist management in devising appropriate strategies to scale up the start-up's operations.

They will prepare periodical internal reports on risk management to provide necessary input to the management in managing and mitigating risks.

| UNIT NO | UNIT DETAILS | LECTURE S |
|-------------|---|-----------|
| UNIT NO.I | <p>ENTREPRENEURIAL SKILL SETS Entrepreneurial Skill Sets, Building the Entrepreneurial Quotient Entrepreneurial Psychology, Driving Forces and Characteristics Entrepreneurial Discipline with Practice, Patience and Perseverance (3Ps), Identifying and Meeting the Gaps in Resources at Optimized Cost, Capital Structuring, Resource Mobilization and Management New Age Marketing and After Sales Services, Using IT and 8 DeepTechnologies, Strategies for Disruption, Legal and Regulatory Compliance</p> | 15 |
| UNIT NO.II | <p>IDEA TO ACTION Idea to Action, Monetizing Ideas, Bootstrapping, Preparation of Project Report, Funding Options for Start-up, including Crowd Funding, Using Data Analytics to Advantage, building a SustainableRevenue Model and Periodical Business Plan, Launching SustainableImpact Initiatives, From Start up to MNC, VALUE ADDITION Value Addition, Process of Innovation, Design Thinking, Lean Start- Up & Customer Validation, Generating Market Traction, Positioning and Packaging, Start-up Models</p> | 15 |
| UNIT NO.III | <p>THE ENTREPRENEURIAL ECOSYSTEM The Entrepreneurial Ecosystem, Macroeconomic Environment and Emerging Dimensions of Business Ecosystems, Formation and Incorporation of a Legal Entity, Legal and Intellectual Property Rights, Procurement to Pay, Order to Cash, Transaction to ReportingWorking Capital Management, Market Dynamics</p> | 15 |
| UNIT NO.VI | <p>TYPES OF NEW AGE BUSINESS Types of New Age Business, FinTech, EdTech, HealthCare, AgriTech, Defence,IT, Space, Robotics, Digital Transformation & VBA etc. Agropreneurship, Women Entrepreneurship, Family RunBusiness, MSME, Generation Transfer Transaction, Social Entrepreneurship, Emerging Markets</p> | 15 |

| PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
|--|--|----------------|-------------|
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper V | | | |
| Course Credit | Weekly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| Objective: 1) To be familiar with Basic concepts of Customs, Valuation under Customs with respect to Import and Export businesses and to understand the Crux of Customs. | | | |
| Unit No. | Content | No of Lectures | |
| 1 | Basic Concepts of Customs :- Features of Customs Levy, Customs Levy, Rules vs Regulations, Taxable Event, Indian Customs Waters, Goods & Dutiable Goods, Derlict, Jetsam, Flotsam and Wreck, Pilfered Goods, Damaged and Deteriorated Goods, Lost, Destroyed or Abandoned Goods, Denaturing or Mutilation of Goods. | 15 | |
| 2 | Classification of Customs Duty :- Meaning of Duty { section 2(15) }, Rates of Basic Customs Duty, Different duties under Customs i) Basic Customs Duty, Additional Customs Duty, iii) Protective Duty (section 6) , iv) Safeguard Duty (section 8B), v) Specific Safeguard Duty (section 8C), vi) Countervailing Duty (section 9) vii) Anti- dumping Duty (section 9A), viii) Project Imports | 15 | |
| 3 | Valuation under Customs Law :- Meaning of Terms i) Assessable Value, ii) Value, iii) Transaction value, iv) Significance of Transaction Value, v) Tariff Value, vi) Rate of Exchange , vii) Relevant Date for Exchange Rate. | 15 | |
| 4 | Baggage, Post, Stores and Coastal Goods :- Meaning of Baggage { section 2(3)}, Bonafide Baggage (section 79) , Baggage Rules, 2016 | 15 | |
| | Reference: www.icaai.org www.incometax.org | | |

| PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
|--|--|----------------|----------------|
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper VI | | | |
| Course Credit | Weekly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| Objective: 1) To synchronies with requisites of dynamic business environment and professional Competence with respect to Goods and Service Tax Practical issues. | | | |
| Unit No. | Content | | No of Lectures |
| 1 | Payment of Taxes under GST, Various e-Ledgers under GST i.e. electronic cash ledger, electronic credit ledger, electronic liability ledger, interest on delayed payment of tax. | | 15 |
| 2 | Accounts and Records under GST: - Maintenance of Accounts and other records, period of retention of records, Generation and maintenance of electronic records. Records to be maintained by i) Registered person, ii) Owner or operator of Go-down or warehouse & Transporter, iii) Manufacturer, iv) Supplier of services, v) works contractor, vi) Clearing/Freight Forwarders, vii) Agents, Failure to Account for Goods or Services, Requirement for Audit. | | 15 |
| 3 | Demand and Recovery procedures :- i) Show cause notice (SCN) (section 73,74 of CGST), ii) SCN in Fraudulent cases , iii) Significance & Requirement of SCN, iv) Deposit of Excess Duty / Tax Collected (section 76 of CGST) , v) Service of SCN/Decisions/Orders/Communication (section 169 of CGST) , vi) Voluntary Payment before issue of SCN, vii) Recovery of Tax (section 79 of CGST) , viii) Payment of Tax and other amount in installments, ix) Provisional attachment of Property (section 83) , x) Continuation and Validation of certain proceedings (section 84) | | 15 |
| 4 | GST Inspection, Search, Seizure :- i) Conduct of Inspection under GST Law, ii) Searching Premises, iii) Searching Conveyances, iv) Seizure of Goods, v) Duties of Central Tax Officer, vi) Seizure of Records, vii) Power to Arrest, viii) Confiscation of Goods, ix) Adjudication of Confiscation and Penalties. | | 15 |
| | Reference: www.icai.org www.incometax.org | | |

| PUNYASHLOK AHILYADEVJI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
|--|---|----------------|----------------|
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I Advanced Taxation Paper VII | | | |
| Course Credit | Weekly Hours | Total Lectures | Total Marks |
| 04 | 04 | 60 | 100 |
| Objective: 1) To be familiar with respect to GST Compliance and GST Departmental working in real practice. | | | |
| Unit No. | Content | | No of Lectures |
| 1 | Input Tax Credit: - Eligibility {section 16(1)}, Conditions for Input Credit Availment, Utilization of Credit available in Electronic Credit Ledger, Documents required for claiming Input Tax Credit, Blocked Credits, Consequence of non- payment of tax to supplier of Goods/Services, Allow -ability of ITC when the Tax component is added to the cost of Asset, Time limit to avail the Input Tax based on debit note. | | 15 |
| 2 | Payment of Taxes under GST, Various e-Ledgers under GST i.e. electronic cash ledger, electronic credit ledger, electronic liability ledger, interest on delayed payment of tax . | | 15 |
| 3 | Accounts and Records under GST: - Maintenance of Accounts and other records, period of retention of records, Generation and maintenance of electronic records. Records to be maintained by i) Registered person, ii) Owner or operator of Godwon or warehouse & Transporter, iii) Manufacturer, iv) Supplier of services, v) works contractor, vi) Clearing/Freight Forwarders, vii) Agents, Failure to Account for Goods or Services, Requirement for Audit. | | 15 |
| 4 | Demand and Recovery procedures :- i) Show cause notice (SCN) (section 73,74 of CGST), ii) SCN in Fraudulent cases , iii) Significance & Requirement of SCN, iv) Deposit of Excess Duty / Tax Collected (section 76 of CGST) , v) Service of SCN/Decisions/Orders/Communication (section 169 of CGST) , vi) Voluntary Payment before issue of SCN, vii) Recovery of Tax (section 79 of CGST) , viii) Payment of Tax and other amount in installments, ix) Provisional attachment of Property(section 83) , x) Continuation and Validation of certain proceedings (section 84) | | 15 |
| | Reference: www.icai.org www.incometax.org | | |

| PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR | | | |
|---|--|----------------|----------------|
| Syllabus w.e.f. August 2023 | | | |
| Programme Name: M.Com. Part I | | | |
| Advanced Taxation Paper VIII | | | |
| Course Credit | Weakly Hours | Total Lectures | Total Marks |
| 02 | 02 | 30 | 50 |
| Objective: <ul style="list-style-type: none"> To synchronies with requisites of dynamic business environment and professional Competence. To acquire the ability to apply such knowledge in problem solving. To be familiar with the Indirect Tax Provisions of Goods and Service Tax (GST) | | | |
| Unit No. | Content | | No of Lectures |
| 1 | Basic Concepts of GST – Introduction, Key definitions under CGST Law, Taxable event, Types of Supply under GST law. GST – Exemption: meaning of exempt supply (section 11 of CGST) and power to grant exemption, Time and Value of supply in case of goods and services, Tax invoice (section 31) | | 15 |
| 2 | Registration – Persons liable for registration, compulsory registration (section 24), persons not liable for registration (section 23), advantages of registration, procedure of registration (section 25, 26, 27), amendment of registration and cancellation of registration (section 29, 30), Composition scheme. Returns - Furnishing of details of outward supplies, furnishing return under section 39, filing of first return, annual return, and final return. | | 15 |
| | Reference: www.icaai.org www.incometax.org | | |

PROGRAMME NAME M.COM PART -I SEMESTER -II
ELECTIVE PAPER FOR
ADVANCED ACCOUNTANCY, COSTING AND TAXATION
COURSE NAME - INDIAN ACCOUNTING STANDARDS AND PRACTICE

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|----------------------|------------------------------|-----------------------|--------------------|
| 04 | 04 | 60 | 100 |

Objective :

- To familiarize and acquaint the student the recent developments in International Accounting Standards and various financial reporting practices at the global level.
- To Familiarizes the IFRS"s and their applications in the field business, commerce & industry.

| UNIT NO. | UNIT DETAILS | LECTURES |
|-----------------|---|-----------------|
| UNIT -I | IFRS dimension in accounting practices; An overview of AS and Ind AS:Role of IFRS-IFRS development – Convergence with IFRS – Benefits of convergence – Challenges of convergence. | 15 |
| UNIT -II | Standards related to Balance sheet: Property plant equipment – Ind AS 16, Intangible assets – Ind AS 38, Investment property – Ind AS 40, Inventory – Ind AS 2, Impairment of Assets – Ind AS 36, Provisions, Contingent Liability and Contingent Assets Ind AS 37.(Problems from Ind AS 16, Ind AS 38, Ind AS 40, Ind AS 2). | 15 |
| UNIT-III | Standards related to Income Statement: Revenue from contract with customer – Ind AS 115, Government grants- Ind AS 20, lease – Ind AS 116, Borrowing cost – Ind AS 23, Foreign currency exchange – Ind AS 21, Employee benefit Ind AS 19.(Problems from Ind AS 115, Ind AS 116, Ind AS 20 and Ind AS 23) | 15 |
| UNIT-IV | Standards related to presentation and Disclosure: Presentation of Financial Statement – Ind AS 1, Operating segment – Ind AS 108, Earning per share – Ind AS 33, Event occurring after reporting period – Ind AS 10, Related party disclosure – Ind AS 24, (Problems to be related from Ind AS 33). | 15 |

References:

1. Gupta, Ambrish, "Financial Accounting for Management – An Analytical Perspective"; Pearson Publications.
2. Vijaykumar M P., "First Lessons in Financial Reporting", Snow White Publications.
3. Chandra, Prasanna, "Finance Sense – Finance for Non-finance Executives", Tata McGraw Hill.
4. Agarwal, V. Rakesh, "Systematic Approach to Cost Accounting", Bharat Publications.
5. Tulsian and Tulsian, " Financial Reporting", S.Chand.

Books for Reference and websites:

1. Students reference on Direct Taxes – CA. G.sekar , CA. B.Sarvana Prasath
2. Students reference on Indirect Taxes – CA. G.sekar , CA. B.Sarvana Prasath
3. Handbook on Taxation - CA G. Sekar (Wolters Kluwer)
4. Dr Girish Ahuja & Dr Ravi Gupta Systematic approach to Income Tax
- 4 Vinod K. Singhaniania -Students guide to Income Tax
- 5 T.N.Manoharan – Income Tax Law and Practice
- 6 Dr. P.M.Herekar & S.S.Kulkarni – A simple approach to Income Tax
- 7 www.icaai.org
- 8 www.icsi.edu
- 9 www.gst.gov.in
- 10 www.incometaxindiaefiling.gov.in

NOTES :

- 1) The students are expected to keep abreast of latest relevant decisions.
- 2) The Finance Act that is in force at the time of commencement of academic year shall be applicable.
- 3) The provisions of the assessment year prevailing at the commencement of academic year shall be applicable.
- 4) Academic Year shall be the Assessment Year. For example For Academic 2023-2024, relevant Assessment Year will be 2023-2024

| PROGRAMME NAME M.COM PART -I SEMESTER -I | | | |
|--|--|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME INDIAN BANKING SYSTEM-PAPER-I | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives- <ul style="list-style-type: none"> • To understand the concept of Advanced Banking & Financial System. • To gain the knowledge regarding budgetary control and preparation of budgets and analysis of cost volume. | | | |
| UNIT – I | Indian banking System: Structure and Organization of banks: Reserve Bank of India: Apex banking institutions: Commercial Banks: Regional Rural Banks: Co-Operative Banks: Development Banks. | | 15 |
| UNIT – II | State Bank of India: Brief History: Objectives: Functions: Structure and Organization: working and Progress. | | 15 |
| UNIT – III | Banking Regulation Act 1949: History: Social Control: Banking Regulation Act as applicable to banking companies and public sector banks: Banking Regulation Act as applicable to cooperative banks. | | 15 |
| UNIT – IV | Regional Rural and Co-operative Banks in India: Functions: Role of regional rural and cooperative banks in rural India: Progress and Performance. Reserve Bank of India: Objectives: Organization: Functions and working: Monetary policy: Credit control measures and their effectiveness. | | 15 |
| Suggested Books: | <ol style="list-style-type: none"> 1. Basu A.K. Fundamentals of Banking Theory and Practice: A. Mukherjee and co. Calcutta. 2. Sayers R.S. Modern Banking: Oxford University Press. 3. Panandikar S.G. and Mithani D.M: Banking in India: Orient Longman. 4. Reserve Bank of India: Functions and Working. 5. Dekook: Central Banking: Crosby Lockwood Staples, London. 6. Tennan M.L. banking and Practice in India: India Law house, New Delhi. 7. Khubchandani B.S.; Practice and Law of Banking: Macmillan, New Delhi. 8. Shekhar and Shekhar: Banking Theory and Practice: Vikas Publishing House, New Delhi. | | |

| PROGRAMME NAME M.COM PART -I SEMESTER -I | | | |
|---|--|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME BANKING AND INDIAN FINANCIAL SYSTEM-PAPER II | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives <ul style="list-style-type: none"> • To get an insight into the constitutions, structure, objectives and working of the Banking Institutions in India • To evaluate the performance of Banking Institutions and their contribution to the growth of Indian Corporate Sector and • To have a Bird's view of the Indian Financial System and in the context of Global Indian Banking System. | | | |
| UNIT – I | Banking Systems – Definitions – Functions – Types – Central Banking – Structure of Banking System- Rural Financing – Banker and Customer Relationship – Deposit Mobilization – Loans and Advances – Assets and Liabilities Management – Secured Advances – Endorsement and Crossing of Cheques – Payment of Cheques – Collection of Cheques. | 15 | |
| UNIT – II | Central Banking System – Nature- Organization and Management- Functions – Methods of Credit Controls – Objects of Monetary Policy – Autonomy of Central Bank Systems – Indian Money Market – Indian Capital Market – New Issue Market- Banking Legislations in India. | 15 | |
| UNIT – III | Industrial and Agricultural Banking System – All Indian Development Banks – Investment Institutions- State Level Institutions – Specialized Financial Institutions – International Finance Institutions – IBRD – IFC – IDA – NABARD – NHB – Micro Financing Institutions. | 15 | |
| UNIT – IV | Financial systems - Overview of Indian Financial System – savings and Financial Intermediation – Financial Markets – Listing Regulations – Primary Markets – Secondary Markets – Mutual Funds – Indian Fiscal Systems. Foreign Investments – Foreign Capital – Foreign Collaboration – Foreign Direct Investment – foreign Institutional Investors – Offshore Country Funds – Overseas Venture Capital Investments – International Capital Market. | 15 | |
| Suggested Books: | 1. M.Y. Khan, INDIAN FINANCIAL SYSTEM, Tata Mc Graw Hill, Delhi, 2008 2. Jeff Madura, FINANCIAL MARKETS AND INSTITUTIONS, Cen Gage Learning, Delhi, 2008 3. H.R. Machiraju, INDIAN FINANCIAL SYSTEM, Vikas Publishing House, Delhi, 2009 4. Pathak, THE INDIAN FINANCIAL SYSTEM, Pearson Education India, 2007. | | |

| PROGRAMME NAME M.COM PART -I SEMESTER -I | | | |
|--|---|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME BANKING AND INDIAN FINANCIAL SYSTEM-PAPER-III | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives ➤ To examine Financial Services management as an important and contemporary area of financial management ➤ To understand the various financial services and their future and ➤ To determine the most suitable financial service, given the situations and contingencies | | | |
| UNIT – I | Financial Services Industry – Emergence – Developments – Fund Based and Non-fund based activities – modern activities – New Financial Products and Services, Innovative Financial Instruments – Challenges Ahead. | 15 | |
| UNIT – II | Merchant Banking – Issues Management Intermediaries – Merchant Bankers/Lead Managers– Underwriters – Bankers, Brokers and Registrars to an Issue and Share Transfer Agents– Debenture /Trustees – Portfolio Managers – Issue Management Activities/Procedures – Eligibility norms – Pricing or Issues – Promoters’ contribution – Issue of Indian Depository Receipts (IDR) – Issue Advertisement – Issue of Debt Instruments – Book building – Green shoe Option – Initial Public Offer through Stock Exchange Online System – Preferential Issues – Qualified Institutional | 15 | |
| UNIT – III | Factoring and Forfeiting - Modus Operandi, types, functions – Factoring in India - Bills Discounting – Real estate Industry – Housing Finance – Housing Finance system – National Housing Bank – Refinance scheme for HFCs – Asset Liability Management – Securitisation – Mortgage-Based Securitisation – Reverse Mortgage Loan (RML) Securitisation of Standard Assets. | 15 | |
| UNIT – IV | Mutual Funds - Origin, Types of Mutual Funds, Importance, Mutual Funds Industry in India – SEBI’s directives for Mutual Funds, Private Mutual Funds, Asst Management company – Unit Trust of India – Evaluation of Performance of Mutual Funds – Money Market Mutual Funds – RBI Guidelines – Venture Capital: Meaning, Origin, Importance, Methods, India Scenario. | 15 | |
| Suggested Books: | 1. M.Y. khan, indian financial system, tata mc graw hill, delhi,2008 2. Jeff madura, financial markets and institutions, cen gage learning, delhi, 2008 3. H.r. Machiraju, indian financial system, vikas publishing house, delhi, 2009. | | |

| PROGRAMME NAME M.COM PART -I SEMESTER -I | | | |
|--|---|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME -BANKING LAW & PRACTICE-PAPER-IV | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| Objectives ➤ To examine Financial Services management as an important and contemporary area of financial management ➤ To understand the various financial services and their future and ➤ To determine the most suitable financial service, given the situations and contingencies | | | |
| UNIT – I | Cheque – Meaning, feature, types-cheque, crossed cheque, general crossing, special crossing, account payees crossing, double crossing, Bankers liability, Payment of Cheques – precautions of payment, statutory protection of banker (paying), Dishonor of cheque, Wrongful dishonor & its liability collection of cheques, collecting bankers conversion, Duties & protection no collecting banker, Agent for collection, Marking of cheques. | | 15 |
| UNIT – II | Negotiable instruments – meaning, types, presentment, acceptance, Dishonor, compensation, payment of N.I. Discharge of parties, National alternation, Negotiation back, Payment in due course, international law, Rule of endorsement for different categories of customer. Employment of bank funds – Types of securities, Modes of creating charge line, pledge, mortgage, hypothecation, identity, Guarantee, Purchase & discounting of bills, Letter of credit, Financing of Agriculture & Rural development, Documentation, Frauds mechanization in banks, Post Office saving banks. | | 15 |

**PROGRAMME NAME M.COM PART -I SEMESTER -I
ADVANCED BANKING & FINANCIAL SYSTEM**

ELECTIVE PAPER

ACCOUNTING FOR BANKING SECTOR

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|---|--|-----------------------|--------------------|
| 04 | 04 | 60 | 100 |
| Objectives 1. To facilitate the understanding of the origin and the growth of the Indian Banking System 2. To understand the modern-day Developments in Indian Banking Sector. | | | |
| UNIT – I | Introduction to Traditional Financial Services a) Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, □ Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework b) Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. c) Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting incl Receivable Management. | | 15 |
| UNIT – II | Issue Management and Securitization a) Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to and Issue, Brokers to an Issue b) Stock Broking: Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading c) Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization | | 15 |
| UNIT – III | Financial Services and its Mechanism a) Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. Definition of Hire Purchase, Hire Purchase and Installment Sale | | 15 |

| | | |
|------------------|---|-----------|
| | <p>Characteristics, □ Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</p> <p>b) Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources □ of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC’s</p> <p>c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p> | |
| UNIT - IV | <p>Consumer Finance and Credit Rating</p> <p>a) Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, □ Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</p> <p>b) Plastic Money: Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit □ Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. Smart Cards- Features, Types, Security Features and Financial Applications □</p> <p>c) Credit Rating: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit □ Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</p> | 15 |

| PROGRAMME NAME M.COM PART -I SEMESTER -II | | | |
|--|---|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME BANKING AND INSURANCE-PAPER-V | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| <p>Objectives</p> <ul style="list-style-type: none"> ➤ To impart knowledge about the basic principles of the banking and insurance. <p>Contents</p> <ul style="list-style-type: none"> ➤ To understand the various financial services and their future and ➤ To determine the most suitable financial service, given the situations and contingencies | | | |
| UNIT – I | Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India. India’s Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India’s banking Sector. | 15 | |
| UNIT – II | Achievements of Financial Sector Reforms and Areas of Concern. Technological Channels for the Delivery of Financial Services, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks. | 15 | |
| UNIT – III | Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items. | 15 | |
| UNIT – IV | Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. | 15 | |
| Suggested Books: | <ol style="list-style-type: none"> 1. Bhasin, Niti, Indian Financial System : Evolution and Present Structure, New Century Publications 2. Agarwal, O.P., Banking and Insurance, Himalya Publishing House 3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House 4. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons 5. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House | | |

| PROGRAMME NAME M.COM PART -I SEMESTER -II | | | |
|--|---|-----------------------|--------------------|
| ADVANCED BANKING & FINANCIAL SYSTEM | | | |
| COURSE NAME BANKING AND INSURANCE-PAPER -VI | | | |
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives | | | |
| 1. To facilitate the understanding of the origin and the growth of the Indian Banking System | | | |
| 2. To understand the modern-day Developments in Indian Banking Sector. | | | |
| UNIT – I | History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking Definition-Classification of banks. Banking System- Universal Banking-Commercial Banking functions-Role of Banks in Economic Development. Central Banking-Definition –Need Principles- Central Banking Vs Commercial Banking-Functions of Central bank. | | 15 |
| UNIT – II | Establishment-objective-Legal Framework-Functions-SBI-Origin and History-Establishment Indian Subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking. Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure. -NBFC-Role of NBFCRBI Regulations-Financial sector reforms- Sukhmoy committee 1985- Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning. | | 15 |
| UNIT – III | Meaning-Services-e-bankingandFinancialservices-Initiatives- Opportunities-Internet bankingMeaning- InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATME volution -Concept- Features - Types-. Electronicmoney-Meaning-Categories- Meritsofe-moneyElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoy Chakravarthy committee 1985- Narasimhan Committee I & II prudential norms capital adequacy norms- classification of assets & provisionary meaning Structure of Interest rates (short and long term)-impacts on saving and borrowings. | | 15 |
| UNIT – IV | Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donation Mortis Causa’ - Passbook- | | 15 |

| | | |
|-------------------------|---|--|
| | Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments – Meaning –Characteristics-Types. Crossing –Definition – Objectives-Crossing and negotiability-Consequences of Crossing. | |
| Suggested Books: | <p>1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi</p> <p>2. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, 2015, Chennai</p> <p>SUGGESTED READINGS</p> <p>1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai</p> <p>2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.</p> <p>3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.</p> <p>4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.</p> <p>5. Santhanam.B, Banking Theory Law and Practice, Margam Publications.</p> <p>6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.</p> | |

| PROGRAMME NAME M.COM PART -I SEMESTER -II ADVANCED BANKING & FINANCIAL SYSTEM COURSE NAME ADVANCED BANKING-PAPER-VII | | | |
|---|--|-----------------------|--------------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 04 | 04 | 60 | 100 |
| Objectives 1. To facilitate the understanding of the origin and the growth of the Indian Banking System 2. To understand the modern-day Developments in Indian Banking Sector. | | | |
| UNIT – I | 1. Introduction 1.1 Nature, structure and role of financial system in economic development 1.2 Functions of financial system 1.3 Investment policy of a bank- liquidity, safety and profitability 1.4 Balance sheet of a commercial bank. | 15 | |
| UNIT – II | 2. Bank and customer relationship 2.1 Types of bank customers 2.2 General relationship and special relationship 2.3 Rights and obligations of banks 2.4 KYC norms, TDS, Concept of no-frills account | 15 | |
| UNIT – III | 3. Deposits and advances 3.1 Types of deposits 3.2 Principles of lending, methods of loans and advances, agricultural and industrial loans, educational loans, housing loans 3.3 Modes of charging security 3.4 Demat account, Dormant account, Salary account, NRI account | 15 | |
| UNIT – IV | 4. Electronic Banking 4.1 Concept of e-banking, Merits and demerits of e-banking, ATM card, Debit card, Credit card 4.2 Core banking 4.3 RTGS, NEFT, BHIM (Bharat Interface for Money) app, mobile banking 4.4 Meaning and importance of green banking, sustainable banking | 15 | |
| Suggested Books: | 1. http://www.ibf.org.in 2. Macmillan India ltd, New Delhi and their outlets. 3. Rural Banking in India- An Empirical Study- G. Savaraiah – Daya Publishing House, Delhi N. B. Gosavi –Chandralok Prakashan 4. Commercial Banks and Rural Development, K.C. Padhye-Asian Publication Services, Delhi | | |

| | | |
|--|---|--|
| | <p>5. Role of Financial Institutions in Regional Development of India, Dr. P.K. Kotia-Prateeksha Publication Jaypur.</p> <p>6. Rural Money Markets in India- Subrata Ghatak , The Macmillan Company, Delhi.</p> <p>7. Principles and Practice of Banking – Indian Institute of banking and Finance.</p> <p>8. Modern banking and Insurance – Jain J. N – Jain R.K.</p> <p>9. Banking Law and Practice in India- Tannan – Datta C.R.</p> <p>10. Indian Banking – Nature and Problems – Desai Vasant.</p> <p>11. Fundamentals of Banking Theory and practice – Basu A.K.</p> <p>12. Principles & Practices of Banking – By Indian Institute of Banking & Finance Macmillan, Publication.</p> <p>13. Principles of Banking- Theory and Practice- Gordon-Natarajan</p> <p>14. Indian Financial System- H. R. Machiraju</p> <p>15. Indian Economy- Datt-Sundharam</p> <p>16. Indian Economy- Misra-Puri</p> <p>17. Banking- K.C. Shekhar</p> | |
|--|---|--|

| PROGRAMME NAME M.COM PART -I SEMESTER -II ADVANCED BANKING & FINANCIAL SYSTEM COURSE NAME INTERNET BANKING-PAPER VIII | | | |
|---|---|-----------------------|--------------------|
| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
| 02 | 02 | 30 | 50 |
| Objectives 1. To facilitate the understanding of the origin and the growth of the Indian Banking System 2. To understand the modern-day Developments in Indian Banking Sector. | | | |
| UNIT – I | 1. Fund Transfer : 2. Real Time Gross Settlement (RTGS) 3. National Fund Transfer (NEFT) 4. Unified Payment Interface (UPI) 5. Immediate Payment Service (IMPS) 6. BHIM App. 7. Accounts of Customer: 8. Procedure of Opening and Transfer of Account, Savings Account, Current Account 9. KYC Norms, Nomination | 15 | |
| UNIT – III | 1. New Concepts in Banking: 2. Core Banking 3. A.T.M. Card, RuPay Card 4. Internet Banking, Mobile Banking, E-Banking 5. Green Banking, Sustainable Banking 6. Tax Deduction at Source (TDS) Deposit Receipt (TDR) 7. 3.4 Zero Balance Accounts. | 15 | |
| Suggested Books: | 1. Gupta, Suraj (2010), Monetary Economics, S. Chand Publications, New Delhi. 2. Gordon & Natrajan (2012), Financial Markets and Services, Himalaya Publishing House, Mumbai. 3. Gordon & Natrajan (2014), Banking: Theory, Law and Practice, Himalaya Publishing House, Mumbai. 4. Datt-Sundharam (2017), Indian Economy, S.Chand Publications Ltd, New Delhi. 5. Misra-Puri (2016), Indian Economy, Himalaya Publishing House, Mumbai. 6. Damji B.H.(2016), Adhunik Banking (Marathi), Vidya Books Publishers, Aurangabad. | | |

PROGRAMME NAME M.COM PART -I SEMESTER -II
ADVANCED BANKING & FINANCIAL SYSTEM

ELECTIVE PAPER

ACCOUNTING FOR BANKING SECTOR

| COURSE CREDIT | NO. OF HOURS PER WEEK | TOTAL LECTURES | TOTAL MARKS |
|--|---|-----------------------|--------------------|
| 04 | 04 | 60 | 100 |
| Objectives 1. To facilitate the understanding of the origin and the growth of the Indian Banking System 2. To understand the modern-day Developments in Indian Banking Sector. 3. To understand accounting system and methodology for banking sector | | | |
| UNIT – I | Introduction of Banking Companies <ul style="list-style-type: none"> • Definition and features of banking companies • Types of banks • Different types of accounts maintained by banks • Bank products & services • Cash Management Services and its Importance | | 15 |
| UNIT – II | Accounting Systems & Provisions in Banking Companies <ul style="list-style-type: none"> • Significant Features of Accounting Systems of Banking Companies • Books required to be maintained by banks • Income recognition, Classification of assets and advances, Provisions, Classification of investments • Provisions of Banking Regulation Act- 1949 applicable to banking companies:- Business, Capital and Reserve, Reserve funds, Dividend, Cash reserves, Loans and advances, Unclaimed deposits, Accounts and auditing | | 15 |
| UNIT – III | Calculation of Interest and Annuities <ul style="list-style-type: none"> • Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Instalments; Fixed and Floating Interest Rates; • Calculation of Annuities, Interest Calculation using Products/Balances; Amortization of a Debt; Sinking Funds | | 15 |
| UNIT - IV | Preparation of Final Accounts and Reporting <ul style="list-style-type: none"> • Disclosure Requirements of Banks and Additional Disclosures prescribed by RBI • Disclosures required under BASEL norms. • Preparation of Financial Statements of Banking Companies as per regulatory requirements | | 15 |

Reference Books:

1. "Banking Law and Practice" by P. N. Varshney
2. "Principles of Banking" by Macmillan Publishers India Ltd.
3. "Indian Financial System" by M.Y. Khan and P. K. Jain
4. "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins
5. "Money, Banking, and Financial Markets" by Stephen G. Cecchetti and Kermit L. Schoenholtz
6. "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins
7. "Modern Banking" by Shelagh Heffernan
8. "Bank 3.0: Why Banking is No Longer Somewhere You Go But Something You Do" by Brett King
9. "Banking Regulation and Supervision: A Comparative Study of the UK, USA, and Japan" by R. Arcot
10. "Advanced Bank Management" by IIBF
11. "Bank Management" by Koch and MacDonald
12. "The Economics of Banking" by Kent Matthews and John Thompson
13. "Bank Strategy, Governance and Ratings" by Devashish Dasgupta
14. "Banking and Financial Institutions: A Guide for Directors, Investors, and Counterparties" by Benton E. Gup
15. "The Oxford Handbook of Banking" edited by Allen N. Berger, Philip Molyneux, and John O. S. Wilson
16. "Advanced Credit Analysis: Strengthening Risk Management through Credit Process" by N.S. Toor
17. "Risk Management in Banking" by Joel Bessis
18. "Investment Banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions" by Joshua Rosenbaum and Joshua Pearl
19. "Bank Asset and Liability Management: Strategy, Trading, Analysis" by Moorad Choudhry
20. "Banking Strategies Beyond 2020" by Ralph Hamers and Michal Panowicz
21. "Handbook of Digital Banking and Internet Finance" by Jerry D. Parsons
22. "The New Paradigm for Financial Markets: The Credit Crisis of 2008 and What It Means" by George Soros
23. "The Handbook of Banking Technology" by Jerry Banks and Art Dunham
24. "The Oxford Handbook of Banking and Financial History" edited by Youssef Cassis, Richard S. Grossman, and Catherine R. Schenk
25. "Bank 4.0: Banking Everywhere, Never at a Bank" by Brett King
26. "The Palgrave Handbook of European Banking" edited by Thorsten Beck and Barbara Casu
27. "Banking and Finance: Theory, Law and Practice" by G. S. Bhat
28. "Bank Valuation and Value-Based Management: Deposit and Loan Pricing, Performance Evaluation, and Risk Management" by Jean Dermine
29. "Credit Risk Management: Basic Concepts: Financial Risk Components, Rating Analysis, Models, Economic and Regulatory Capital" by Tony Van Gestel and Bart Baesens
30. "Digital Banking and the Future of Money" by Chris Skinner

| NAME OF THE PROGRAMME – MASTER OF COMMERCE (M.Com) | | | |
|---|--|------------|--------------------------------|
| PART-I-SEMESTER-I | | | |
| Course Name - RESEARCH METHODOLOGY (Compulsory) | | | |
| COURSE CREDIT | NO,OF HOURS PER WEEK | MARKS | TOTAL NUMBER OF TEACHING HOURS |
| CREDIT -4 | 04 | 100 | 60 |
| <p>Course Objectives: -</p> <ul style="list-style-type: none"> To understand the importance of research in commerce. To Know the various research methods. To prepare the researchers to collect, classify, interpret, tabulate, and represent the data and information. To develop the skill of writing research reports. To develop ethical practices in Research <p>Course Outcomes</p> <ul style="list-style-type: none"> On completion of this course, the students will be able to CO1. Students will familiarize themselves with the complete knowledge of Research CO2. Students will understand the ethical issues in the research process. CO3. Students will undertake research work independently CO4. Students will prepare their research project. CO5. To draft effective business research proposals | | | |
| Unit NO. | DETAILS OF THE UNIT | | |
| 1 | <ul style="list-style-type: none"> Research: an integral part of your practice Research: a way to gather evidence for your practice Applications of research Research: what does it mean? The research process: characteristics and requirements Methods of research Types of research Types of research: application perspective Types of research: objectives perspective Types of research: mode of enquiry perspective Paradigms of research Ethical issues in data collection Ethics: the concept Stakeholders in research Ethical issues to consider concerning research participants. The possibility of causing harm to participants Maintaining confidentiality Ethical issues to consider relating to the researcher. Ethical issues regarding the sponsoring organization | 15 | |
| 2 | <ul style="list-style-type: none"> The research process: a quick glance The research process: an eight-step model Phase I: deciding what to research. Step I: formulating research problem. Phase II: planning research study Step II: conceptualizing research design Step III: constructing an instrument for data collection. Step IV: selecting a sample. Step V: writing a research proposal Phase III: conducting a research study Step VI: collecting data Step VII: processing and displaying data | 15 | |

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|---|---|----|
| | <ul style="list-style-type: none"> • Step VIII: writing a research report Summary | |
| 3 | <ul style="list-style-type: none"> • A. Constructing hypotheses – • The definition of a hypothesis • The functions of a hypothesis • The testing of a hypothesis • The characteristics of a hypothesis • Types of hypothesis • Errors in testing a hypothesis • Hypotheses in qualitative research • B. Selecting a sample • The differences between sampling in quantitative and qualitative research • Sampling in quantitative research • The concept of sampling Sampling terminology Principles of sampling • Factors affecting the inferences drawn from a sample • Aims in selecting a sample • Types of sampling • Non-random/non-probability sampling designs in quantitative research • Systematic sampling design: a ‘mixed’ design • The calculation of sample size • Sampling in qualitative research | 15 |
| 4 | <ul style="list-style-type: none"> • Methods of data collection • Differences in the methods of data collection in quantitative and qualitative research • Major approaches to information gathering Collecting data using primary sources and secondary sources • Observation • Interview • Questionnaire • B. Processing of data • Part one: Data processing in quantitative studies Editing Coding Part two: Data processing in qualitative studies • Content analysis in qualitative research – an example • The role of statistics in research • Importance of computer in Research • Data analysis and Interpretation –types • A. Research Proposal • How to write a research proposal • The research proposal in quantitative and qualitative research • Contents of a research proposal • Contents of Research project • Structure of the report Problems and limitations • Characteristics of good research report | 15 |
| | TOTAL LECTURES | 60 |

References-

1. Kroyd , Stephen & John Hughes, 1992, *Data Collection in Context*, New York, Longman.
2. Kin Marvin C. & Lewis C. Solomon (eds), 1983, *The Costs of Evaluation*, Beverly Hills, CA, Sage. win, Duane F. (eds), 1978, *Survey Design and Analysis: Current Issues*, Beverly Hills, CA, Sage. bbie, Earl, 1989, *Survey Research Methods* (2nd edn), Belmont, CA, Wadsworth.
3. Bbie , Earl, 2007, *The Practice of Social Research* (11th edn), Belmont, CA, Wadsworth. iley, Kenneth D., 1978, *Methods of Social Research* (3rd edn), New York, Free Press.
4. Rton , Ruth, 1988, *Understanding Social Statistics: An Introduction to Descriptive Statistics*, Perth Editorial/Publication Unit, Division of Arts, Education and Social Sciences, Curtin University of Technology.
5. Rnard , H. Russell, 1994, *Research Methods in Anthropology: Qualitative and Quantitative Approaches*
6. (2nd edn), Thousand Oaks, CA, Sage.
7. Rnard , H. Russell, 2000, *Social Research Methods: Qualitative and Quantitative Approaches*, Thousand Oaks, CA, Sage.
8. Lson, Andy (ed.), 2005, *Evidence-based Practice in Social Work*, London, Whiting & Birch.
9. ack, James A. & Dean J. Champion, 1976, *Methods and Issues in Social Research*, New York, Wiley.
10. aikie, Norman, 2007, *Approaches to Social Enquiry* (2nd edn), Cambridge, Polity Press.
11. Gdan , Robert & Sari Knopp Biklen, 1992, *Qualitative Research for Education: An Introduction to Theory and Methods* (2nd edn), Boston, Allyn & Bacon.
12. Adburn , M. Norman & Seymour Sudman, 1979, *Improving Interview Method and Questionnaire Design*, London, Jossey-Bass.
13. Inberg , David & Joseph E. McGreth, 1985, *Validity and the Research Process*, Beverly Hills, CA, Sage.
14. lmer, Martin (eds), 1977, *Sociological Research Methods: An Introduction*, London, Macmillan.
15. Rns , Robert B., 1997, *Introduction to Research Methods* (2nd edn), Melbourne, Longman Cheshire.
16. tcher, Judith, 1981, *Copy-Editing: The Cambridge Handbook for Editors, Authors and Publishers* (2nd edn), Cambridge, Cambridge University Press.
17. Erry , Nita, 2002, *Action Research: A Pathway to Action, Knowledge and Learning*, Melbourne, RMIT Publishing.
18. Chicago Manual of Style (14th edn), 1993, Chicago and London, University of Chicago Press.
19. Hen , Morris R. & Ernest Nagel, 1966, *An Introduction to Logic and Scientific Methods*, London, Routledge & Kegan Paul.
20. Ano , William D. & Marilynne B. Brewer, 2002, *Principle and Methods of Social Research* (2nd edn), London, Lawrence Erlbaum.
21. Eswell , John W., 2003, *Research Design: Qualitative, Quantitative and Mixed Methods Approaches*Life (3rd edn), London, Sage.

Academic Year 2023-24 M.Com. Part –I, Semester II on the Job Training (OJT)

Course Outcomes

1. Expose the students to the real-life situation
2. Develop an ability of critical thinking
3. Analyse the problem in an organisation and suggest remedial actions
3. Gain working knowledge of the job/profession to get insights of the business.

Marks : 100, Credits: 04, Guidelines for the Internship

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority etc. (The list is for reference only; not exhaustive; other similar organisations can be considered for OJT)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following: a. Name of the intern (student) b. Name of the internal guide and external guide/mentor c. Name of the college/university department d. Organisation where internship is conducted e. Duration in which internship was completed The main text of the report should consist of: a. Profile of the organisation b. Details of work done during the internship c. Key learning/takeaways/ skills acquired during the internship d. Responsibilities handled during the internship e. Problems faced during the internship f. Any significant contribution/solution provided to the organisation during the internship g. Conclusion h. Attendance sheet (day-wise) signed by industry/organisation guide.
5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.
7. Total duration of OJT shall be of 120 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. Evaluation of On-the-Job Training-

There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done **by internal guide/mentor**

| Sr. No. | Criterion for Evaluation | Maximum Marks | |
|---------|---|---------------|--|
| 1. | Attendance and Engagement | 10 | |
| 2. | Relevance of Internship/Apprenticeship with curriculum | 10 | |
| 3. | Responsibilities handled during Internship/Apprenticeship | 20 | |
| 4. | Skills acquired during Internship/Apprenticeship | 20 | |
| 5. | Contribution of Intern/Apprentice to the organization | 20 | |
| 6. | Internship/Apprenticeship Report | 20 | |
| | TOTAL | 100 | |

**PUNYASHLOK AHILYADEVII HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Name of the Faculty: Commerce and Management

Syllabus

M.Com. Advanced Statistics

Part-I and Part-II

As per NEP-2020

To be implemented from Academic Year 2023-24

PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY

M.Com. Advanced Statistics Program Structure as per NEP-2020

M. Com. (Advanced Statistics) consists of 88 credits. Credits of a course are specified against the title of the course.

| M.Com. Advanced Statistics Semester-I | | | |
|--|--------------------|---------------------------------|-----------------------|
| Course Type | Course code | Course Title | No. of Credits |
| Major Mandatory | DSC-1 | Matrix Algebra | 4 |
| | DSC-2 | Sampling Techniques | 4 |
| | DSC-3 | Operations Research-I | 4 |
| | DSC-4 | Demography | 2 |
| Major Elective | DSE-1 | Index Numbers | 4 |
| Research Methodology | RM | Research Methodology | 4 |
| M.Com. Advanced Statistics Semester-II | | | |
| Course Type | Course code | Course Title | No. of Credits |
| Major Mandatory | DSC-5 | Operations Research-II | 4 |
| | DSC-6 | Inventory Management | 4 |
| | DSC-7 | Design of Experiments-I | 4 |
| | DSC-8 | Distribution Theory | 2 |
| Major Elective | DSE-2 | Basic Excel | 4 |
| On Job Training | OJT | On Job Training | 4 |
| M.Com. Advanced Statistics Semester-III | | | |
| Course Type | Course code | Course Title | No. of Credits |
| Major Mandatory | DSC-9 | Estimation Theory | 4 |
| | DSC-10 | Industrial Statistics-I | 4 |
| | DSC-11 | Design of Experiments-II | 4 |
| | DSC-12 | Time Series Analysis | 2 |
| Major Elective | DSE-3 | Advanced Excel | 4 |
| Research Project | RP | Research Project | 4 |
| M.Com. Advanced Statistics Semester-IV | | | |
| Course Type | Course code | Course Title | No. of Credits |
| Major Mandatory | DSC-13 | Testing of Theory of Hypotheses | 4 |
| | DSC-14 | Industrial Statistics-II | 4 |
| | DSC-15 | Decision Theory | 4 |
| Research Project | RP | Research Project | 6 |
| Major Elective | DSE-4 | Introduction to SPSS | 4 |

| | | |
|--------------|-----------------------|---------------------------|
| DSC-1 | Matrix Algebra | No. of Credits: 04 |
|--------------|-----------------------|---------------------------|

Course Outcomes:

After the successful completion of this course, student will be able to-

- i) Obtain the value of the determinant
- ii) Understand the basics of matrices.
- iii) Perform basic matrix operations
- iv) Obtain inverse of a given matrix.

Unit 1: Determinant, Definition & properties (without proof), determinants of order 2 & 3. Cramer's Rule. Simple examples. **(15 L)**

Unit 2: Definition of Matrix, Types of Matrices. Algebra of Matrices (Addition Subtraction & Multiplication), Inverse of Matrix by adjoint method. Examples based on matrices upto order 3. **(15 L)**

Unit 3: Elementary operations, rank of a matrix and related results. Orthonormal basis and orthogonal projection of a vector, Orthogonal matrices, Gram-Schmidt orthogonalisation. **(15 L)**

Unit 4: Solution of a system of homogenous and non-homogenous linear equations and theorem related to existence of solution. **(15 L)**

Suggested Books:

1. Schaum's Outline: Linear Algebra, 3rd edition: Seymour Lipschutz and Marc Lipson
2. Gregory Hartman: Fundamentals of matrix algebra,
3. Shantinarayan : Text Book of Matrices

| | | |
|--------------|----------------------------|---------------------------|
| DSC-2 | Sampling Techniques | No. of Credits: 04 |
|--------------|----------------------------|---------------------------|

Course Outcomes:

After the successful completion of this course, student will be able to-

- i) Understand the use and importance of sampling
- ii) Understand different types of sampling.
- iii) Distinguish between probability and non-probability sampling.
- iv) Find estimators of population parameters based on sample.

Unit-1: Concepts of population and sample, need for sampling, census and sample surveys, designing of a questionnaire, sampling and non-sampling errors, sample size determination, finite population sampling techniques-SRSWR, SRSWOR, estimation of mean and total in each case and their variances (without proof). **(15L)**

Unit-2: Stratified sampling: Concept and need of stratified sampling, allocation problems in stratified sampling, estimation of mean or total in each case and their variances (without proof). Systematic sampling: The sample mean and its variance (without proof), comparison of systematic sampling with random sampling, comparison of systematic sampling with stratified sampling. **(15L)**

Unit-3: Unequal probability sampling: PPSWR Methods: cumulative total method, Lahiri's method.
Non-probability sampling: Incidental sampling, quota sampling, purposive sampling, snowball sampling, convenience sampling, consecutive sampling. **(15L)**

Unit-4: Auxiliary information in sample surveys, Ratio and regression estimators based on SRSWOR method of sampling, Double sampling, Cluster sampling, Two-stage sampling with equal number of second stage units. **(15L)**

Suggested Books:

1. Sukhatme P.V., Sukhatme B.V., Sukhatme S. and Ashok C. (1997): Sampling Theory of Surveys and Applications- Piyush Publications.
2. Des Raj and P. Chandhok (1998): Sample Survey Theory. Narosa publishing House.
3. William G. Cochran (1977): Sampling Techniques, 3rd edition- John Wiley & Sons.
4. Parimal Mukhopadhyay (1988): Theory and methods of Survey sampling, Prentice Hall of India Pvt. Ltd.
5. Murthy M.N. (1977): Sampling Theory and Methods, Statistical publishing Society, Calcutta.

| | | |
|--------------|------------------------------|---------------------------|
| DSC-3 | Operations Research-I | No. of Credits: 04 |
|--------------|------------------------------|---------------------------|

Course Outcomes:

After the successful completion of this course, student will be able to-

- i) Understand the basics of Operations Research.
- ii) Formulate and solve linear programming problem.
- iii) Understand CPM and PERT tools.

Unit 1: Introduction to Operations Research (O.R.): Origin, definition and scope of Operations Research, Phases in Operations Research, Applications of Operations Research.

Linear Programming Problem: Definition and mathematical form of general L.P.P. Problems on formulation of L.P.P. Canonical form of L.P.P., Standard form of L.P.P. Definitions of Solution, Feasible solution and Optimum solution. Graphical Method of finding optimum solution to L.P.P. Numerical Problems. **(15 L)**

Unit 2: Definitions of slack variable, surplus variable, artificial variable, Basic feasible solution, degenerate and non-degenerate solutions. Simplex method for finding an optimum solution to L.P.P. Big-M method for finding an optimum solution to L.P.P. Numerical problems. **(15 L)**

Unit 3: Critical Path Method (CPM): Definitions of Project, Activity, Event, Completion time of activity, Project completion time, Slack time, Critical Activity, Critical Path, Earliest Start (ES) time, Earliest Finish (EF) time, Latest Start (LS) time, Latest Finish (LF) time, Dummy activity. Construction of Network and its rules. Calculations of ES, LS, EF, LF and project completion time. **(15 L)**

Unit 4: PERT : Differentiation between CPM and PERT. Definitions of Optimistic time, Pessimistic time, Most likely time. Calculations of expected completion times of activities and their variances, expected completion time of the project and its variance. Numerical problems on CPM and PERT. **(15 L)**

Suggested Books:

1. S.D. Sharma : Text Book of Linear Programming Problem
2. S.D.Sharma : Operations Research
3. R.K. Gupta : Text Book of Linear Programming
4. Kantiswarup, Gupta Man-Mohan : Operations Research
5. Goel And Mithal : Operations Research
6. Kantiswarup, Gupta Man-Mohan : Operations Research

| | | |
|--------------|-------------------|---------------------------|
| DSC-4 | Demography | No. of Credits: 02 |
|--------------|-------------------|---------------------------|

Course Outcomes:

After the successful completion of this course, student will be able to-

- i) Understand the importance of studying demography.
- ii) Understand different types of population surveys
- iii) Obtain different fertility indicators for a given population
- iv) Obtain different mortality indicators for a given population.

Unit 1: History, definition, nature, and scope of Population Studies/ demography, the relationship of other social sciences with population studies, Population trends, global variation in population size and growth, history of Population in India, Current Population Scenario, and Demographic profile of India and States. Basic demographic concepts, and components of population change. **(15L)**

Unit 2: Indian census: Historical background, coverage, features, and uses. Strengths and weaknesses of various data sources in India,

Population Surveys: Meaning, Scope, use, limitations; Major surveys: National Sample Surveys (NSS), World Fertility Survey (WFS), Demographic Health Surveys (DHS), Reproductive and Child Health Survey (RCHS). National Family Health Surveys (NFHS), Comprehensive Nutrition Survey; Aging survey. **(15L)**

Unit 3: Fertility Indicators: sources of data and their computation, Cross-sectional or Period indicators: Crude Birth Rate (CBR), General Fertility Rate (GFR), Age-Specific Fertility Rate (ASFR), Age-Specific Marital Fertility Rate (ASMFR), Total Marital Fertility Rate (TMFR), Total Fertility Rate (TFR), Gross Reproduction Rate (GRR), Net Reproduction Rate (NRR). **(15L)**

Unit 4: Mortality Indicators: Crude Death Rate (CDR), Age-Specific Death Rate (ASDR), Infant Mortality Rate (IMR), Under-five mortality Rate, Neo-natal mortality rate, Post-natal mortality rate; Maternal Mortality Rate (MMR). **(15L)**

Suggested Books:

1. Shryoch, Henry S, Jacob S, Siegel and Associates (1964): Methods and materials of demography (condensed edition) Academic press, London.
2. Barclay, George W. (1968): Techniques of population analysis, John Wiley and Sons, New York.
3. Keyfitz N. (1968): Introduction to Mathematics of Population. Addison-Wesley Publishing Co, Reading, Massachusetts.
4. R. Ramkumar (1986): Technical Demography, Wiley Eastern, New Delhi.

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| DSE-1 | Index Numbers | No. of Credits: 04 |
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After the successful completion of this course, student will be able to-

- i) Understand the importance of index numbers in planning.
- ii) Understand changes in price and quantity over the years.
- iii) Obtain different indices for the given year.
- iv) Obtain purchasing power of a rupee.

Unit 1: Introduction to Index Numbers: Definition and construction of index numbers. Characteristics of a good index number. Price relatives: definition. Properties: Identity property, time reversal property, cyclical or circular property. Quantity or volume relative, Value relatives; Illustrative Examples. **(15L)**

Unit 2: Problems involved in computation of Price Index Number, Index numbers: Simple aggregate method, weighted aggregate method, merits and demerits. Illustrative Examples. **(15L)**

Unit 3: Laspeyre's Index number, Paasche's Index number, Fisher's index number. Fisher's index number as a geometric mean of Laspeyre's and Paasche's index numbers. Cost of living index numbers; Consumer's price index, Tests of Index numbers (time reversal and factor reversal tests); Illustrative Examples. **(15L)**

Unit 4: Purchasing power of a rupee, Base shifting, splicing and deflating of index numbers, Illustrative Examples. **(15L)**

Suggested Books:

1. Gupta S.C. and Kapoor V.K.: Fundamentals of Applied statistics – Sultan Chand and Sons Publication
2. Balk, B.M. : Price and quantity index numbers, Cambridge Core - Statistics for Econometrics, Finance and Insurance
3. Sharma, A. K.: Text Book of Index Number and Time Series, Discovery Publishing Pvt. Ltd

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| DSC-5 | Operations Research-II | No. of Credits: 04 |
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After the successful completion of this course, student will be able to-

- i) Understand the formulation of transportation and assignment problems.
- ii) Obtain solutions to transportation and assignment problems.
- iii) Understand the theory of replacement.
- iv) Understand basic of queuing theory..

Unit 1: Transportation Problem : Definition and mathematical form of Transportation Problem. Transportation Problem as a special case of L.P.P. Condition for the existence of feasible solution to the transportation problem. Balanced and unbalanced transportation problems. Methods for finding initial basic feasible solution to the transportation problem- North-West corner method, Matrix minima method and Vogel's Approximation Method. Degeneracy in transportation problem. MODI method for finding an optimum solution to the transportation problem. Numerical problems. **(15 L)**

Unit 2: Assignment Problem : Definition and mathematical form of Assignment Problem. Assignment Problem as a special case of Transportation Problem. Balanced and unbalanced transportation problems. Hungarian method for finding an optimum assignment to the assignment problem. Numerical problems. **(15L)**

Unit 3: Replacement: Introduction of replacement problem, types of replacement problems, replacement policy for items whose maintenance cost increases with time when money value is fixed and money value changes with constant rate, worked examples, replacement of items that fail completely. **(15 L)**

Unit 4: Queuing theory – M/M/1/FIFO model; Markovian chain, Simulation :- Monte Carlo Method. **(15L)**

Suggested Books:

1. S.D. Sharma : Text Book of Linear Programming Problem
2. S.D.Sharma : Operations Research
3. R.K. Gupta : Text Book of Linear Programming
4. Kantiswarup, Gupta Man-Mohan : Operations Research
5. Goel And Mithal : Operations Research
6. Kantiswarup, Gupta Man-Mohan : Operations Research

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| DSC-6 | Inventory Management | No. of Credits: 04 |
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After the successful completion of this course, student will be able to-

- i) Understand the basics of supply chain management.
- ii) Understand the logistics and costs associated with it.
- iii) Understand the basic concepts involved in inventory management.
- iv) Understand various EOQ models.

Unit 1: Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM. **(15L)**

Unit 2: Logistics :Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking. **(15L)**

Unit 3: Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (trade-off between stock out / working capital cost), lead time reduction, re-order point / re-order level fixation, exercises – numerical problem solving , ABC, SDE / VED Analysis, Just-InTime & Kanban System of Inventory management. **(15L)**

Unit 4: Recent Issues in SCM: Role of Computer / IT in Supply Chain Management, CRM Vs. SCM, Benchmarking concept, Features and Implementation. **(15 L)**

Suggested Books:

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, 1st Ed.)
2. Krishnan Dr.Gopal - Material Management, (Pearson, New Delhi, 5th Ed.)
3. Agarwal D.K. - A Text Book of Logistics and Supply chain management (Macmillan, 1st Ed.).
4. Sahay B.S. - Supply Chain Management (Macmillan, 1st Ed.)
5. Chopra Sunil and Peter Meindl - Supply chain management (Pearson, 3rd Ed.)

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| DSC-7 | Design of Experiments-I | No. of Credits: 04 |
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After the successful completion of this course, student will be able to-

- i) Understand the basic terms involved in designing of experiments..
- ii) Understand how to perform ANOVA.
- iii) Understand CRD, RBD and LSD.

Unit 1: Introduction to the basic terms of designs of Experiments: Experimental Units, Treatments, Randomization, Replications, Local Control, choice of size and shape of plot for uniformity trials. Analysis of variance: Analysis of variance for one - way classification: Mathematical model, assumptions basic hypothesis and ANOVA table. Analysis of variance for two -way classification: mathematical model, assumptions basic hypothesis, ANOVA table. Numerical problems. **(15L)**

Unit 2: Completely Randomized Design (CRD): Description, layout, mathematical model, hypothesis, and its analysis of variance, Test for equality of treatment effects (without derivation), ANOVA table. Numerical problems. **(15L)**

Unit 3: Randomized Block Design (RBD): Description, layout, mathematical model, hypothesis, and its analysis of variance, Test for equality of treatment effects (without derivation), ANOVA table. Numerical problems. **(15L)**

Unit 4: Latin square Design (LSD): Description, layout, Mathematical model, hypothesis, and its analysis of variance, ANOVA table. Numerical problems. **(15L)**

Suggested Books:

1. Gupta and Kapoor : Applied Statistics
- 2 .Goon, Gupta & Dasgupta : Fundamentals of Statistics (Vol. I & II)
3. Cochran & Cox : Experimental designs
4. Feherer : Experimental Designs

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| DSC-8 | Distribution Theory | No. of Credits: 02 |
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After the successful completion of this course, student will be able to-

- i) Understand the idea of random variable and its properties.
- ii) Obtain distribution of functions of given random variable.

Unit-1: Random variables (discrete and continuous), Distribution function and its properties, Relation of distribution function with uniform variate. Review of univariate discrete and continuous distributions; Bernoulli, Binomial, Poisson, Hyper-geometric, Geometric, Negative binomial, Discrete uniform, Continuous uniform, Normal, Exponential, Gamma, Beta (elementary properties and applications only), Truncated distributions, Compound distributions. **(15L)**

Unit-2: Functions of random variables, their distributions in case of univariate random variables and its applications. Exponential family of distributions. Location and scale families, non-regular families. Symmetric distributions, properties of symmetric distributions, Location and scale families and examples. Order statistics-their distributions and properties. Joint and marginal distributions of order statistics. **(15 L)**

Suggested Books:

1. Rohtagi V.K. and Saleh A. K. M. E (2015): An Introduction to Probability Theory and Mathematical Statistics, 3rd Edition, Wiley.
2. Miller I. and Miller M. (1999): Mathematical Statistics, 6th Edition, Oxford & IBH Pub.
3. Ross S. M. (2014): Introduction to Probability Models, 11th Edition, Academic Press.
4. Dudewicz E. J. and S. N. Mishra S. N. (1988): Modern Mathematical Statistics, Wiley International Student Edition.

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| DSE-2 | Basic Excel | No. of Credits: 04 |
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After the successful completion of this course, student will be able to-

- i) Understand the data entry operations in excel.
- ii) Use different formulae in excel.
- iii) Apply various formatting options in excel.

Unit 1: Introduction. Interface: Provides a brief description of the user interface for Microsoft Excel, Worksheets: Manage elements of worksheets, Data Entry: Examines and describes multiple means of entering data, Rows & Columns: Insert, delete, hide, and group rows and columns. **(15 L)**

Unit 2: Formulas. Autofill: Explores Excel's amazing ability to predict and extrapolate patterns; Calculations: Perform mathematical expressions and review the Order of Operations rule; AutoSum Functions: Review the five key functions: Sum, Average, Max, Min, and Count Numbers; Absolute Reference: Changing a cell reference into a constant, which is necessary for certain calculations; True or False: Tests to see whether criteria is true/false; Text Functions: Introduces functions used to modify text in Excel; Multi-Input Functions: More advanced functions that require more than one input. **(15 L)**

Unit 3: Formatting. Formatting: The addition of effects to an Excel document to provide visual instruction; Cell Styles: Apply consistent formatting to specific types of cells or values; Conditional Formatting: Apply a predetermined format based on specified rules;

Charts & Tables. Tables: Explore the special functionality created when data is converted to a Table; Column Chart: Create a Column chart to visually examine data; Line Chart: Create a Line chart and Spark lines to visually examine data; Pie Chart: Create a Pie chart to visually examine data. **(15 L)**

Unit 4: Workbook Management. Freeze Panes: Enable a portion of the screen to stay visible at all times; Printing: Rules and strategies to make printing easy; Windows: Change how your worksheet displays data; Templates: Use prefabricated templates to build a spreadsheet; Excel Tricks: Fundamental keyboard shortcuts and other Excel tricks. **(15 L)**

Suggested Books:

1. Nigel Tillery: Excel Essentials: A Step-by-Step Guide with Pictures for Absolute Beginners to Master the Basics and Start Using Excel with Confidence
2. Kabir Das: Microsoft Excel : Shortcut keys and Formulas
3. Naveen Mishra: Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel.