

POs**M.Com**

- PO1 To Equip Post Graduate students to accept the challenges of business world
- PO2 To develop independent logical thinking and facilitate personality development
- PO3 To Equip the students for seeking suitable careers in management and entrepreneurship
- PO4 To study by student's method of data collection and their interpretations
- PO5 To develop among student's communication and analytical skill

PSOs**M.Com**

- PSO1 An inclination towards lifelong learning and acquiring contemporary knowledge.
- PSO2 Students have a plethora of choices to pursue professional courses such as CA, M.COM, MBA, CMA, BAT, ICWA, CS, MIB, MFA etc.
- PSO3 Student will be able to pursue their career in teaching and research.
- PSO4 The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.
- PSO5 Ability to work in teams with enhanced communication and inter-personal skills, ethical values, team work, leadership and managerial skills.
- PSO6 The students will develop an ability to apply knowledge acquired in problem solving and entrepreneurial activities.

M.Com. Part I Semester I
Compulsory Paper
Subject Name -: Management Accounting
Course Code -: 101

COs :-

- CO 1. To enable students to acquire sound Knowledge of concepts.
- CO 2. Students will understand Learn methods and techniques of management accounting.
- CO 3. To make the students develop competence.
- CO 4. Students will understand usage in managerial decision making and control.
- CO 5. Understand Ratio Analysis and types of ratios

CSOs

Sr. No.	Course Name -: Management Accounting Course Code -: 101 M.Com I Sem I. Compulsory Paper I	Course Specific Outcomes CSOs
1	BASIC CONCEPTS: Management Accounting- Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting Financial Accounting, Cost Accounting and Management Accounting Tools and Techniques of Management Accounting - Advantages and Limitations of Management Accounting - Installation of Management Accounting System-Management Accountant : functions and duties - Essential qualities.	Understand the basic concepts of Management Accounting, Financial Accounting, Cost Accounting, Tools and Techniques Advantages and Limitations of Management Accounting.
2	FINANCIAL STATEMENT ANALYSIS: Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi - step income statement, Horizontal analysis, Commonsized analysis, Trend analysis, Analytical Balance Sheet.	Students will understand analysis of financial statement-tools of financial statement analysis
3	RATIO ANALYSIS: Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.	Understand Ratio Analysis and types of ratios
4	FUND FLOW AND CASH FLOW STATEMENT: Meaning of Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. Meaning of Cash flow statement - Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.	Understand Funds Flow Statement and Income Statement, Preparation of Funds Flow Statement and Cash Flow Statement.
5	WORKING CAPITAL MANAGEMENT: Concept and definition of working capital - Determination of Working capital - Assessment of Working Capital needs - Study of components of working capital, such as cash management, accounts receivable management and inventory management.	Students will understand components of working capital Management
6	RESPONSIBILITY ACCOUNTING: Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.	Students will understand Responsibility Accounting and Types of Responsibility Centers

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. Dr. Kishor Jagtap: Management Accounting (Success Publication)
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxman, New Delhi)
10. Richard M. Lynch and Robert Williamson: Accounting for Management Planning & Control.
11. Ravi Kishor: Advanced Management Accounting (Taxman)

M.Com. Part I Semester I
Compulsory Paper
Subject Name -: Strategic Management
Course Code -: 102.

COs -:

- CO 1. Students will understand Dimensions and Components of Strategic Management.
- CO 2. To understand Strategic Plan and Strategic Alternatives.
- CO 3. Students will understand various Functional of Strategy.
- CO 4. To understand Strategic Planning and its implementation.
- CO 5. Students will understand Strategic Choices.

CSOs

Sr. No.	Course Name -: Strategic Management Course Code -: 102 M.Com I Sem I. Compulsory Paper	Course Specific Outcomes CSOs
1	Nature and Scope of Strategic Management: Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, - Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues.	Understand the Dimensions and Components of Strategic Management
2	Strategy Formulation and Strategic Analysis: Company's Goals, Mission and Social Responsibility, Vision – Objectives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter's Model) Analysis of Strategic advantage, - Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.	Students will understand Company's goals, Social Responsibility and Internal and External Environment Factors
3	Strategic Planning: Conceptual Understanding of Strategic Plan, - Meaning, Stages (Steps), Alternatives, Advantages and Disadvantages of Strategic Planning, How to make it effective?	Understand the Strategic Planning and its Stages.
4	Strategic Choices/Options: Generating Strategic Alternatives, Strategic Options at Corporate (Company) Level – Stability, Growth and Defensive Strategies, External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance, Evaluation of Strategic Alternatives, - Product Port Folio Models, Selection of Suitable Corporate Strategy.	Understand the Strategic Choices, External Growth Strategies and Strategic Alternatives
5	Strategy Implementation: Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy.	Students will understand Strategy Implementation, Planning and Allocating Resources
6	Functional Strategy: Marketing Strategy – Nature, Significance, Formulating Marketing Strategy Production Strategy – Need, Formulation of Production of Strategy for an organization. Research and Development (R&D) Strategy –Need, Formulating R and D Strategy. Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR. Financial Strategy – Need, Financial Objectives, Making Strategic Financial, Decisions. Logistics Strategy	Students will understand Various Functional Strategy's
7	Strategic Review: Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma	Understand the Strategic Review and Evaluating the Strategic Performance

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. From Strategic Planning to Management -By Ansoff M.Igor, R. P. Declorch, R. I. Hayes (Willey 1976)
2. Cases in Strategic Management – By Buddhiraja S. B. and M. B. Athreya (TMH Publishing Company, New Delhi, 1996)
3. Business Policy:Strategic Planning and Management, By Ghosh P. K.8th Edition Sultan Chand and Sons, New Delhi
4. Strategic Management -Formulation, Implementation and Control By John A PearceII, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
5. Management Policy and Strategic Management (Concepts, Skills and Practices) By R. M. Srivastava, Himalya Publishing House
6. Contemporary Strategy Analysis By Grant Robert M. 2nd Edition Blackwell Publisher (USA)
7. Strategic Management of Organizations and Stakeholders –Concepts and Cases By Harrison and St. John, South western College Publishing, Ohio, USA-1998
8. Strategic Management By Hunger, J. David and Thomas Wheelar, 6th Edition, Addison Wesley Longman Inc., USA
9. Strategic Management Concepts and Cases By J. Thomson, Athur and M. J. Strickland – III, McGraw Hill 2001
10. Strategic Management -By Miller A , McGraw Hill 1998
11. Strategic Management -By Hitt MA et.al, South Western, 2001
12. Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper I
Subject Name :- Advanced Cost Accounting
Course Code :- 107.

COs :-

- CO 1. Students will understand acquaint the students with the significance of Cost Accounting in Global Competitive environment.
- CO 2. Students will understand learn application of different methods of costing in Manufacturing and Service Industry.
- CO 3. Students will understand Elements of Cost.
- CO 4. Understand Methods of Costing.

CSOs

Sr. No.	Course Name :- Advanced Cost Accounting Course Code :- 107 M.Com I Sem I. Advanced Cost Accounting and Cost System Special Paper I	Course Specific Outcomes CSOs
1	Nature and Scope of Cost Accounting: Introduction, Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). Storage and Inventory Control Techniques Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Ordering Quantity.	Understand the Nature and Scope of Cost Accounting
2	Labour: Meaning, Definition and significance of Labour. Classification of Labour, Principles and Methods of Remuneration, Performance linked Incentives. Accounting of Labour cost, Job Evaluation and Merit Rating.	Students will understand Classification of Labour, Principles and Methods of Remuneration.
3	Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of Overheads. Accounting of Overheads:	Understand the Overheads and Classifications.
4	Methods of Costing: Job costing, Batch Costing and Contract Costing, Process costing Operating costing (Hospitals, Educational Institutes, Hotels and logistics and Warehouse.)	Understand the Methods of Costing

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Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myciwai.com.
8. Advanced Cost Accounting and Cost Systems :- Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper II
Subject Name :- Costing Techniques and Responsibility Accounting
Course Code :- 108.

COs :-

- CO 1. To equip the students for designing and implementing cost control, cost reduction programme and different cost system.
- CO 2. To understand Relevant Cost Accounting Standard are to be studied.
- CO 3. Students will understand Level of knowledge –Advanced Techniques of Costing.
- CO 4. Understand Budgeting & Budgetary Control.

CSOs

Sr. No.	Course Name :- Costing Techniques and Responsibility Accounting Course Code :- 108 M.Com I Sem I. Advanced Cost Accounting and Cost System Special Paper II	Course Specific Outcomes CSOs
1	Budgeting & Budgetary Control Types of Budget, All Functional Budget & Master Budget, Key and limiting factor, fixed and flexible, cash budget, Zero base Budget [ZBB]	Understand the Budgeting & Budgetary Control
2	Standard Costing – Concept of Standard costs, Setting up of Standards: Variance analysis- Material Labour, Overhead, Sales and profit.	Students will understand Standard Costing and Variance analysis
3	Uniform Costing & Inter Firm Comparison Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing. Inter firm comparison Meaning, Advantages and Disadvantages	Understand the Uniform Costing & Inter Firm Comparison
4	Responsibility Accounting and Reporting Definition, Meaning, Principles, controllable and Non-controllable costs. Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center and Performance Measurement of Business Center. Reporting to different levels of Management.	Understand the Responsibility Accounting and Reporting and various Centers of control

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References

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myciwai.com.
8. Advanced Cost Accounting and Cost Systems :- Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I Semester I
Advanced Banking & Finance Special Paper I
Subject Name :- Legal Framework of Banking
Course Code :- 115.

COs :-

- CO 1. To understand acquaint the students with legal framework in which the Indian banking is working today.
- CO 2. Students will understand aware about the latest developments in the field of banking law.
- CO 3. To enable the students to understand modern banking practices.
- CO 4. Students will understand establish a link between the legal provisions and the practical aspects of banking.
- CO 5. Students will understand Banking Regulation Act, 1949 and Reserve Bank of India Act, 1934

CSOs

Sr. No.	Course Name :- Legal Framework of Banking Course Code :- 115 M.Com I Sem I. Advanced Banking & Finance Special Paper I	Course Specific Outcomes CSOs
1	Banking Regulation Act, 1949 Provisions relating to: Definition (Sec -5) Business of banking companies (Sec-6) Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the Act to Cooperative banks (Sec- 56), Amendments of BRA 1949 up to Dec. 2012	Understand the Banking Regulation Act, 1949 and various Provisions
2	The Negotiable Instrument Act, 1881 Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonor of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonor of certain cheques for insufficiency of funds in the account (sections 138 to 147), As Amendments of Negotiable Instrument Act up to 2002	Students will understand The Negotiable Instrument Act, 1881 and various Provisions, Amendments.
3	A. The Reserve Bank of India Act, 1934 Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19) Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI. B. The Foreign exchange Management Act, 1999 Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).	Understand the The Reserve Bank of India Act, 1934 and various Provisions Incorporation, Changing role of the RBI Students will understand The Foreign exchange Management Act, 1999 and various Provisions, Preliminary.
4	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008	Understand Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and various Provisions.

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Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Tannan's: Banking – Law & Practice.
2. Banking: Law & Practice – P.N. Varshaney.
3. Management of Banking & Financial Services – Justine Paul and Pamalata Suresh.
4. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
5. All relevant & recent Bare Acts.

M.Com. Part I Semester I
Advanced Banking & Finance Special Paper II
Subject Name -: Central Banking
Course Code -: 116.

COs -:

- CO 1. Understand study the functions of central bank.
- CO 2. Students will understand monetary policy and its instruments.
- CO 3. To enable the students to understand Origin and evolution of central banking
- CO 4. Understand the student's functions of Reserve Bank of India.
- CO 5. Students will understand Non-banking financial companies (NBFCs).

CSOs

Sr. No.	Course Name -: Central Banking Course Code -: 116 M.Com I Sem I. Advanced Banking & Finance Special Paper II	Course Specific Outcomes CSOs
1	Evolution of central banking Origin and evolution of central banking. Need and Rationale of central bank. Evolution of Reserve Bank of India (R.B.I.)	Understand the Origin and evolution of central banking
2	Functions of Reserve Bank of India The Reserve Bank as currency authority: Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests, Recent developments in currency management. The Reserve Bank as banker to Government: Maintenance of Government accounts, Banker to the Central Government and the State Governments, Management of public debt. RBI as a Banker Bank: Controller of Credit, Lender of Last Resort. RBI as a Custodian/Manager of Foreign Reserves. Promotional Functions of RBI	Understand the Functions of Reserve Bank of India. Students will understand The Reserve Bank as currency authority, The Reserve Bank as banker to Government, RBI as a Banker Bank, RBI as a Custodian/Manager of Foreign Reserves and Promotional Functions of RBI
3	Regulation and supervision of Reserve Bank over Commercial banks. Regulation and supervision over commercial banks: Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, capital and reserves, Control over methods of operation	Students will understand Regulation and supervision of Reserve Bank over Commercial banks
4	Para banking activities Control over management, Annual accounts and audit, Subsidiaries of commercial banks, Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, Inspection of banks: Board for Financial Supervision (BFS) and system of inspection.	Understand Para banking activities
5	Non-banking financial companies (NBFCs) Regulatory framework for NBFCs: Measures for supervision over NBFCs.	Understand Non-banking financial companies (NBFCs)

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
2. Govt. of India- Economic Survey
3. R.B.I.: Functions and Working – R.B.I. Publication.
4. R.B.I. Bulletins.
5. R.B.I. Annual Reports.
6. Trends & Progress of Banking in India- R.B.I. Annual

M.Com. Part I Semester II
Compulsory Paper
Subject Name :- Financial Analysis & Control
Course Code :- 201

COs :-

- CO 1. To enable students to acquire sound Knowledge of concepts.
- CO 2. Students will understand Learn methods and techniques of management accounting.
- CO 3. To make the students develop competence.
- CO 4. Students will understand usage in managerial decision making and control.
- CO 5. Understand budget and budgetary control

CSOs

Sr. No.	Course Name :- Financial Analysis & Control Course Code :- 201 M.Com I Sem II. Compulsory Paper III	
1	LONG TERM INVESTMENT DECISIONS: Capital budgeting - Meaning- Importance - Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.	Understand the Long Term Investment Decisions and Capital budgeting
2	COST OF CAPITAL: Meaning - Definition and assumptions - Explicit and implicit cost - Measurement of specific cost - Cost of debt - Preference Shares – Equity shares - Retained earnings - Weighted average cost of capital	Students will understand cost of capital
3	MARGINAL COSTING: Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor.	Understand Marginal Cost and Marginal Costing
4	SHORT RUN MANAGERIAL DECISION ANALYSIS: Introduction-Analytical Framework. Decision Situations:- Sales Volume related Decisions-Sale or further process-Make or buy – Product Line/divisions/departments - Short run use of scarce resources - Operate or shut down.	Understand short run managerial decision analysis
5	BUDGET AND BUDGETARY CONTROL: Meaning, Definition and scope of budget and budgetary control- Types of budgets - Financial budget - Master budget, Flexible budget - Capital budget.	Students will understand budget and budgetary control and Types of budgets
6	STANDARD COSTING: Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances	Students will understand standard costing and Types of Standards

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Formative and Summative Evaluation

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References

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Dr. Kishor N. Jagtap: Management Accounting (Success)
6. Sr. K. Paul: Management Accounting
7. Dr. Jawaharlal: Management Accounting

M.Com. Part I Semester I
Compulsory Paper
Subject Name :- Industrial Economics
Course Code :- 202 A

COs :-

- CO 1. Students will understand basic concepts of Industrial Economics.
- CO 2. Understand significance and problems of Industrialization.
- CO 3. Students will understand impact of Industrialization on Indian Economy.
- CO 4. Understand Measurement of Industrial Productivity.
- CO 5. Students will understand Structure and Organisation of Large Industries in India.

CSOs

Sr. No.	Course Name :- Industrial Economics Course Code :- 202 A M.Com I Sem II. Compulsory Paper IV	Course Specific Outcomes CSOs
1	Introduction Meaning, Definition, Nature, Scope and Limitations of Industrial Economics. Need and Significance of Industrial Economics. Relationship between Industrial Development and Economic Development.	Understand the basic concepts of Industrial Economics
2	Industrial Location. Meaning of Industrial Location. Factors Influencing Industrial Location. Alfred Weber's Theory of Location. Sargent Florences Theory of Location. August Losch's Theory of Location.	Students will understand Factors Influencing Industrial Location
3	Industrial Productivity. Meaning, Definition and Measurement of Industrial Productivity. Factors Influencing Industrial Productivity. Industrial Productivity. Measures adopted by the Indian Government to Improve Industrial Productivity.	Understand the Factors Influencing Industrial Productivity.
4	Industrial Efficiency and Profitability. Meaning, Definition and Measurement of Industrial Efficiency. Factors affecting Industrial Efficiency. Measures adopted by Indian Government, Industries and other agencies to Improve Industrial Efficiency. Meaning, Definition and Measurement of Industrial Profitability	Understand the Industrial Efficiency and Profitability
5	Industrial Profile and Problems. Structure and Organisation of Large Industries in India. Private Sector Enterprises: Role, Functions and Problems. Public Sector Enterprises: Role, Functions and Problems. Disinvestment Policies. Micro, Small and Medium Enterprises (MSME) Role and Problems.	Students will understand Structure and Organisation of Large Industries in India and Industrial Profile and Problems
6	Industrial Imbalance. Meaning of Industrial Imbalance. Causes and Effects of Industrial Imbalances. Measures adopted by the Indian Government to reduce Industrial Imbalance, Regional Industrial imbalance - Special focus on Maharashtra	Students will understand Causes and Effects of Industrial Imbalances.

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Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. S.C. Kuchal – Industrial Economy of India.
2. D.R. Gadgil – Industrial Evolution in India, Oxford. 1948
3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House.
4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Bagchi and banerjee : change and choice in Indian industry, centre for studies in social science in culcatta.
6. A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
7. K.N.Prasad : Indian Economy Since Independence.
8. Solman Fabucant : A premier on Productivity, Prentice Hall.
 - i. www.newagepublishers.com/samplechapter/000386.pdf
 - ii. www.indecon.com/
 - iii. Www.tudyingeconomics.ac.uk/industrial-economics
 - iv. http://en.wikipedia.org/wiki/Industrial_economics
 - v. <http://encyclopedia2.thefreedictionary.com/Industrial+Economics>
 - vi. <http://studyingeconomics.ac.uk/industrial-economics/>
 - vii. www.aiu.edu/publications/student/.../industrial%20economics.html
 - viii. www.investopedia.com/terms/i/industrial-organization.asp

M.Com. Part I Semester II
Advanced Cost Accounting and Cost System Special Paper III
Subject Name :- Application of Cost Accounting
Course Code :- 207.

COs :-

- CO 1. Students will understand knowledge on advanced cost accounting practices.
- CO 2. Students will Relevant Cost Accounting Standard are to be studied.
- CO 3. Students will understand Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts
- CO 4. Understand Product Life Cycle Costing.

CSOs

Sr. No.	Course Name :- Application of Cost Accounting Course Code :- 207 M.Com I Sem II. Advanced Cost Accounting and Cost System Special Paper III	Course Specific Outcomes CSOs
1	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts – Book - keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods.	Students will understand Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts
2	Product Life Cycle Costing: Introduction, Product Life cycle, Phases and Characteristics of Product Life Cycle, Stages of Product Life Cycle, Product Life Cycle Costing Features and benefits of Product Life Cycle Costing.	Students will understand Product Life Cycle Costing and Stages of Product Life Cycle
3	Value Chain Analysis Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantages – value chain analysis v/s conventional management accounting.	Understand the Value Chain Analysis
4	Productivity & Concept and Measurement i) Productivity Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity - Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. ii) Concept and Measurement Measures to improve productivity - Technical, Financial, Operational Measures. Restructuring of activities - Business Process Re-engineering elementary knowledge. Human aspect of productivity.	Understand the Productivity & Concept and Measurement

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References

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myciwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L. Basu

M.Com. Part I Semester II
Advanced Cost Accounting and Cost System Special Paper IV
Subject Name -: Cost Control and Cost System
Course Code -: 208.

COs :-

- CO 1. To equip the students for designing and implementing cost control, cost reduction programme and different cost system.
CO 2. To understand Relevant Cost Accounting Standard are to be studied.
CO 3. Students will understand Level of knowledge –Advanced.
CO 4. Understand Marginal Costing, Cost Volume, Profit Analysis And Differential Costing.

CSOs

Sr. No.	Course Name -: Cost Control and Cost System Course Code -: 208 M.Com I Sem II. Advanced Cost Accounting and Cost System Special Paper IV	Course Specific Outcomes CSOs
1	Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing :- Marginal Costing- Meaning –Concept of Variability of Cost, Contribution P/V Ratio, Break :- Even – Analysis, Margin of Safety Cost- Volume, Profit Analysis – Procedure And Practical, Application. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	Understand the Marginal Costing, Cost Volume, Profit Analysis And Differential Costing
2	Pricing Decision: Introduction – Pricing of Finished Product- Theory of Price – Pricing Policy – Principles of Product of Pricing – New Product Pricing – Pareto Analysis.	Students will understand Pricing Decision and Theory of Price
3	Cost Control and Cost Reduction : Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation – Methods and Techniques Costing System Design and Installation :- Study of Production Process, Objective. Selection of Methods of Costing, Creating Cost Center And Cost Codes – Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility And Designing Suitable MIS. Designing And Installing Cost System In Computer Environment	Understand the Cost Control and Cost Reduction and Costing System Design and Installation
4	Value Analysis and Value Engineering : Just-In-Time [JIT], Activity Based Costing (ABC)	Understand the Value Analysis and Value Engineering

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New
2. Delhi.
3. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
4. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
5. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
6. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
7. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New
8. Delhi.
8. Website: www.mycwai.com.
9. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I Semester II
Advanced Banking & Finance Special Paper III
Subject Name -: Banking Law & Practices
Course Code -: 215.

COs :-

- CO 1. Students will understand Banker customer relationship
- CO 2. Students will understand aware about the latest developments in the field of banking law.
- CO 3. To enable the students to understand modern banking practices.
- CO 4. Students will understand establish a link between the legal provisions and the practical aspects of banking.
- CO 5. Students will understand Prevention of Money Laundering Act, 2002

CSOs

Sr. No.	Course Name -: Banking Law & Practices Course Code -: 215 M.Com I Sem II. Advanced Banking & Finance Special Paper III	Course Specific Outcomes CSOs
1	Introduction to Prevention of Money Laundering Act, 2002 :- Provisions relating to: Preliminary (Section 1 and 2) Offence of money laundering (Section 3 and 4) Attachment, adjudication and confiscation (Section 5 and 11) Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines, Money Laundering Act Post 2002	Students will understand Prevention of Money Laundering Act, 2002 and its Provisions
2	Banker customer relationship :- Definition of a banker and a customer Banker customer relationship as debtor-creditor, agent-principal and trustee-beneficiary Features of the relationship Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India limited Right of set off, Garnishee order, Law of limitation, Termination of relationship, Role of Banking Ombudsman Customer's service: Goiporia Committee Norms, Damodaran Committee Recommendations	Students will understand Banker customer relationship
3	Asset - Liability Management :- Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non Performing Assets (NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms) Strategic approach in reduction of nonperforming assets Management of investment Portfolio-Regulatory aspects, Overview of Basel I and II	Understand the Asset - Liability Management, NPAs, IRAC Norms and Overview of Basel I and II
4	Hi-tech banking and Mergers and Acquisition in banking sector :- Role and uses of Technology up gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.	Understand Hi-tech banking and Mergers and Acquisition in banking sector

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Tannan's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice
3. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
4. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
5. All journals published by Indian Institute of Banking and Finance
6. Indian Banking Associations Bulletin
7. RBI Bulletin
8. Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Publisher India Ltd.

M.Com. Part I Semester II
Advanced Banking & Finance Special Paper IV
Subject Name -: Monetary Policy
Course Code -: 216.

COs -:

- CO 1. Understand of the Reserve Bank of India Concept of High powered money Recommendations.
- CO 2. Students will understand monetary policy and its instruments.
- CO 3. To enable the students to understand Mechanism and effectiveness instruments
- CO 4. Understand the student's R.B.I. and rural credit.

CSOs

Sr. No.	Course Name -: Monetary Policy Course Code -: 216 M.Com I Sem II. Advanced Banking & Finance Special Paper IV	Course Specific Outcomes CSOs
1	Money supply measures -: Money supply measures of the Reserve Bank of India Concept of High powered money Recommendations of the Working Group on 'Money Supply : Analytics and methodology of compilation (Chairman : Dr. Y.V.Reddy), 1998 Money supply and price stability.	Understand of the Reserve Bank of India Concept of High powered money Recommendations
2	Monetary management Objectives of monetary policy: Price stability, Generation of employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives.	Understand the monetary policy
3	A) Instruments of monetary policy -: Mechanism and effectiveness of following instruments. i) Quantitative Instruments: Variations in Bank Rate, Open Market Operations and Variable Reserve Ratio ii) Qualitative Instruments: Margin Requirements, Credit Rationing, Moral Suasion, Direct Action, Publicity B) A review of monetary policy of the Reserve Bank of India in the last five Years - Recent policy changes announced by the R.B.I.	Students will understand Mechanism and effectiveness instruments and review of monetary policy
4	Development and promotional role of the Reserve Bank of India in Financial Inclusion and its implications. R.B.I. and rural credit: priority sector advance, regional rural banks, development of Farm sector and non-farm sector. R.B.I. and industrial finance: establishment of institutional, lending policy for Commercial banks, coordination between term lending institutions, bridge loans, Rehabilitation of sick industrial units. R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to Promote Exports.	Understand Development and promotional role of the Reserve Bank of India in Financial Inclusion and its implications

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Reserve Bank of India functions and working (latest edn.) R.B.I.
2. Monetary Economics for India, Dr. Narendra Jadhav
3. Central Banking for emerging market economies, A. Vasudevan
4. Monetary and Financial Sector Reforms in India: A central banker's perspective, Dr. Y.V. Reddy
5. Indian Economy: Essays on money and finance, Dr. C.Rangarajan.
6. Reserve Bank of India Bulletin
7. Annual Report on Trend and Progress of Banking in India

M.Com. Part II Semester III
Compulsory Paper
Subject Name -: Business Finance
Course Code -: 301

COs -:

- CO 1. Students will understand acquire sound Knowledge of concepts, nature and structure of business finance.
- CO 2. Understand the Strategic financial planning.
- CO 3. Students will understand corporate securities.
- CO 4. Students will understand long term and short term loan.

CSOs

Sr. No.	Course Name -: Business Finance Course Code -: 301 M.Com II Sem III. Compulsory Paper V	Course Specific Outcomes CSOs
1	Business Finance: Meaning, objective, scope and importance, Time value of Money Need, Importance, Future value, Present value through discounted cash flow technique	Understand the Knowledge of concepts, nature and structure of business finance.
2	Strategic financial planning: Meaning - objective, assumptions, steps in financial planning -estimating financial requirements - limitations of financial planning - capitalization – over capitalization - under capitalization, estimating financial needs and sources of finance.	Students will understand Strategic financial planning and capitalization
3	Corporate securities and sources of long term finance: Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013, Creditor's securities- debentures: characteristics classification procedure of issuing debentures and Bonds. The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend payout.	Understand Corporate securities and sources of long term finance and Companies Act (Amendment) 2013.
4	Short term finance and working capital Characteristics of short term finance – short term needs sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages of short term financing.	Students will understand Short term finance and working capital

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporate finance, Cengage Learning Private Limited, Dehli
5. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International

M.Com. Part II Semester III
Compulsory Paper
Subject Name :- Research Methodology for Business.
Course Code :- 302

COs :-

- CO 1. Students will understand with the areas of Business Research Activities.
- CO 2. Understand enhance capabilities of students to conduct the research in the field of business and social sciences.
- CO 3. Students will understand in developing the most appropriate methodology for their research studies.
- CO 4. Students will make them familiar with the art of using different research methods and techniques.
- CO 5. Students will understand Data Collection, Primary Data and Secondary Data, Measurement & Scaling, Processing of Data as well as Types of Analysis.

CSOs

Sr. No.	Course Name :- Research Methodology for Business Course Code :- 301 M.Com II Sem III. Compulsory Paper VI	Course Specific Outcomes CSOs
1	Introduction to Business Research: Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research , Steps in Research Process, Research Methods versus Methodology	Understand the Knowledge of Business Research, Types of Research
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design& Sampling: Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem. Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling, Probability & Non-probability	Students will understand Formulation of the Research Problem, Development of the Research Hypotheses, Research Design& Sampling
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection: Primary Data: Methods of Data Collection, Merits & Demerits Secondary Data: Internal & External Sources of Data Collection Measurement& Scaling: Meaning & Types of Measurement Scale, Classification of Scales Processing of Data: Editing, Coding, Classification & Tabulation. Analysis & Interpretation of Data: Types of Analysis-Univariate, Bivariate and Multivariate Analysis of Data	Understand Data Collection, Primary Data and Secondary Data, Measurement & Scaling, Processing of Data as well as Types of Analysis
4	Research Report and Mode of Citation & Bibliography: Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citings, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries	Students will understand Research Report and Mode of Citation & Bibliography

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Alan Bryman & Emma Bell (2008), Business Research Methods, Oxford University Press, New York.
2. Anil Kumar Gupta (2011), Research Methodology-Methods & Techniques, Vayu Education of India, New Delhi.
3. Anwarul Yaqin (2011), Legal Research and Writing Methods, LexisNexis Butterworths Wadhwa, Nagpur.
4. C. R. Kothari (2008), Research Methodology-Methods & Techniques, New Age International Publishers, New Delhi.
5. Deepak Chawla & Neena Sondhi (2011), Research Methodology-Concepts and Cases, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Dipak Kumar Bhattacharyya (2013), Research Methodology, Excel Books, New Delhi.
7. Donald R. Cooper & Pamela S. Schindler (1999), Business Research Methods, Tata McGraw- Hill Edition, New Delhi.
8. P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas (1993), Methodology & Techniques of Social Research, Himalaya Publishing House, Mumbai.
9. Pradeep Aaglave (2000). Sanshodhan Padhatishashtra Va Tantre, Vidhya Prakashan, Nagpur.
10. Ram Ahuja (2003), Research Methods, Rawat Publications, Jaipur.
11. Russell K.. Schutt (2006), Investigating the Social World-The Process and Practice of Research, Sage Publication, New Delhi.

M.Com. Part II Semester III
Advanced Cost Accounting and Cost System Special Paper V
Subject Name -: Cost Audit
Course Code -: 307.

COs -:

- CO 1. Students will understand adequate knowledge on Cost Audit Practices.
- CO 2. Understand the Level of Knowledge – Advanced
- CO 3. Students will understand Cost Auditor.
- CO 4. Understand Planning & Execution and Cost Audit Report.
- CO 5. Students will understand Reconciliation and Numerical Problems on Cost Audit

CSOs

Sr. No.	Course Name -: Cost Audit Course Code -: 307 M.Com II Sem III. Advanced Cost Accounting and Cost System Special Paper V	Course Specific Outcomes CSOs
1	Introduction Meaning, Definitions, Objectives & Scope of Cost Audit, Advantages of Cost Audit the concepts of Efficiency Audit, Proprietary Audit, Social Audit, System Audit.	Understand the Scope of Cost Audit and types of Cost Audit
2	Cost Auditor Qualifications, Disqualifications, Appointment, Remuneration & Removal of Cost Auditor, Status, Relationship with financial Auditor – Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013. Cost & Works Accountants Act. 1959, & other Statutes as amended from time to time.	Students will understand Company Act 2013. Cost & Works Accountants Act. 1959 and Relationship with financial Auditor
3	Cost Audit – Planning & Execution Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme, Verification of Cost Records, Evaluation of Internal Control System, Audit Notes & Working Papers, Cost Audit in Electronic Data Processing Environment.	Understand the Cost Audit – Planning & Execution
4	Cost Audit Report Detail contents of the Report, Distinction between ‘Notes’ & Qualification to the Report, Cost Auditor’s observation & conclusions. Study of Cost Records and cost Audit Rules u/s 148 of the Company Act 2013.	Understand the Cost Audit Report
5	Numerical Problems on Cost Audit Calculation of prices to be quoted, Valuation of Closing Stock of Raw material, W.I.P., Finished Goods, Scrap, Power Cost, Calculation of different ratios, suggestions for improvements, Element wise Contribution to the Variation of profits, Costing & financial profit & Loss Accounting, Reconciliation between cost profit and financial profit.	Students will understand Reconciliation and Numerical Problems on Cost Audit

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Cost Audit and Management Audit-By D.Datta Chowdhary publication central Publication Kolkatta.
2. I.C.W.A. of India's publications
 - (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules.
 - (B) Guidelines on Cost Audit.
 - (C) Cost Audit Reports Rules.
 - (D) Cost Audit Social Objectives.
3. Cost Audit and Management Audit – By V.K. Saxena and C.D. Vashist, Sultan Chand and Sons Delhi.
4. Cost Audit & Management Audit – By N.P. Agarwal.
5. The Management Audit- By P. William, Leonar.
6. Efficiency Audit- Mohanlal Jain, Printwel Jaipur.
7. Efficiency Audit- By Laxmi Narayan – Lon gman.
8. Institute of Cost and Works Accountants of India- Cost Audit Social Objectives.
9. Laws on Cost Audit- By N. Banerjee, International Law Book Centre, Kolkatta .
10. Cost and Management Audit-By Rajnath, published by Tata MC Graw Hill.

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Web Site - www.myicwai.org/

M.Com. Part II Semester III
Advanced Cost Accounting and Cost System Special Paper VI
Subject Name -: Management Audit
Course Code -: 308.

COs -:

- CO 1. Students will understand knowledge of the techniques.
- CO 2. Understand methods of planning and executing the Management Audit.
- CO 3. Students will understand Level of Knowledge: Advanced
- CO 4. Understand Different Areas of Management Audit.
- CO 5. Understand Concept of Operational Audit.

CSOs

Sr. No.	Course Name -: Management Audit Course Code -: 308 M.Com II Sem III. Advanced Cost Accounting and Cost System Special Paper VI	Course Specific Outcomes CSOs
1	Management Audit Introduction – Definition - Concept of Management Audit. Difference between Financial Audit & Management Audit. Objectives, Importance & Scope of Management Audit. Relationship among different audits	Understand the Concept of Management Audit and techniques
2	Procedure of Management Audit Preliminaries of Management Audit. Conduct & Essentials of Management Audit. Program of Management Audit.	Students will understand Preliminaries of Management Audit
3	Evaluation of Corporate Image. Meaning & Concept of Corporate Image, Corporate Image Program. Management Audit & Corporate Image. Evaluation of corporate image, Critical Path Method (CPM), Program Evaluation and Review Techniques (PERT.)	Understand the Evaluation of Corporate Image, CPM and PERT
4	Different Areas of Management Audit Corporate Service Audit, Corporate Development Audit and Social Cost-Benefit analysis Evaluation of- Consumer Services, Research and Development, Corporate culture, Personnel development.	Understand the Different Areas of Management Audit, Corporate Service Audit
5	Operational Audit Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit. Approach, method, evaluation, recommendations and reporting under Operational Audit. Program for Operational Audit.	Students will understand Concept of Operational Audit

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Cost Audit and Management Audit-D.Dattachoudhary-Central Publication, Kolkata
2. Cost Audit and Management Audit-V.K.Saxena and C.D.Vashist-S.Chand and Company
3. Management Audit-P.William Leaner
4. Cost Audit and Management Audit-Rajnathan-Tata Mcgraw Hill Publication
5. Journal : Management Accountant-ICWAI Publication
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M.Com. Part II Semester III
Advanced Banking & Finance Special Paper V
Subject Name -: Foreign Exchange
Course Code -: 315.

COs :-

- CO 1. Understanding of various aspects of foreign exchange market.
- CO 2. Students will understand with financing of foreign trade.
- CO 3. Students will understand of exchange rate mechanism and factors affecting exchange rates.
- CO 4. Understanding awareness of development in foreign exchange market.
- CO 5. Students will understand Foreign Exchange Market in India

CSOs

Sr. No.	Course Name -: Foreign Exchange Course Code -: 315 M.Com II Sem III. Advanced Banking & Finance Special Paper V	Course Specific Outcomes CSOs
1	Foreign Exchange Market: Meaning of foreign exchange, Features of foreign exchange market. Participants of foreign exchange market, Spot market: features, Forward market: features Forward market Hedging, Swap rates, Currency futures, Currency Options, Risk in Foreign Exchange Market	Understand of various aspects of foreign exchange market
2	Foreign Exchange Market in India: Structure and Growth of Indian foreign Exchange Market, Foreign Exchange Management Act, 2000: Origin & Scope, Authorized money changers and Authorized Dealers in Foreign Exchange. Dealing Rooms – Concept & Importance, Types of Accounts: of Non-Resident Indians, Meaning of Non-Resident, Non-Resident (External) Account (NRE), Non-Resident (Ordinary) Account (NRO), Foreign currency (Non-Resident) Account (FC NR), Resident Foreign Currency Account (RFC), Non-Resident Non-Repatriable Account (NRNR), Role of Reserve Bank of India in Foreign Exchange Market, Factors Influencing foreign exchange rate	Students will understand Structure and Growth of Indian foreign Exchange Market and Types of Accounts
3	Financing of Foreign Trade: Objectives of Foreign Trade Documentation. Documents: Letter to Credit (L/C) Parties to L/C; operation of L/C, Types of L/C: Revocable & Irrevocable, Transferable, Back to back credits, Revolving L/C, Anticipatory L/C, Draft, Types of draft, Mate's Receipt. Bill of lading, Invoice. Insurance policy, Certificate of origin, consular's invoice, bill of exchange	Understand the Financing of Foreign Trade and its related Documents
4	Methods of Financing Foreign Trade: Bank Credit – Pre-shipment credit, Post-shipment credit, Medium-term credit, Credit under duty draw back scheme, Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role, Export Credit Guarantee Corporation (ECGC)	Understand Methods of Financing Foreign Trade, EXIM Bank and ECGC

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. International Financial Management - V. Sharan
2. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin-
8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Reports on Trends & progress of banking in India –RBI

M.Com. Part II Semester III
Advanced Banking & Finance Special Paper VI
Subject Name :- International Finance
Course Code :- 316.

COs :-

- CO 1. Students will understand of International Financial market.
- CO 2. Understand acquaint the students with International monetary system.
- CO 3. Understand of operations of international Financial Institutions.
- CO 4. Students will understand International Debt and Equity Markets.
- CO 5. Students will understand International Financial Institutions.

CSOs

Sr. No.	Course Name :- International Finance Course Code :- 316 M.Com II Sem III. Advanced Banking & Finance Special Paper VI	Course Specific Outcomes CSOs
1	International Banking: Reasons For International Banking Types of International Banking offices: Correspondent Bank Foreign Offices Subsidiary and Affiliate Banks Offshore banking Centers. International Money Market: Euromarkets- Development of Eurodollar Market. Instruments - Euro Notes, Euro commercial Paper, Medium-term Euro Notes.	Understand Types of International Banking and International Money Market
2	International Debt and Equity Markets: International Debt Market Instruments: Procedure for Issue of – Foreign Bonds, Euro Bonds, Global Bonds, Convertible Bonds, Floating rate Notes International Equity Market Instruments: Procedure for Issue of – American Depositary Receipts (ADR), Global Depository Receipts (GDR)	Students will understand International Debt and Equity Markets and various bonds.
3	New Exchange Rate Regime: Floating Rate System: Independent Float and Managed Float. Currency Pegging: Pegging to single Currency; Pegging to basket of Currencies 'Pegging to SDRS (Special Drawing Rights); Crawling Peg. Convertible and Non-Convertible Currency.	Understand the New Exchange Rate Regime and Floating Rate System
4	International Financial Institutions Origin, Objectives, Structure and Operations of: Bank for International Settlements (BIS), International Monetary Fund (IMF), World Bank Group: International Bank for Reconstruction and Development (IBRD); International Finance Corporation (IFC); BRICS.	Understand International Financial Institutions, BIS, IMF, IBRD, IFC, BRICS.

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Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. International Financial Management - V. Sharan
2. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin-
8. Annual Reports of IMF, World Bank, ADB.

M.Com. Part II Semester IV
Compulsory Paper
Subject Name :- Capital Market and Financial Services.
Course Code :- 401

COs :-

- CO 1. Students will understand acquire sound Knowledge of concepts, nature and structure of capital market.
CO 2. Understand the Stock Market and Capital market instruments.
CO 3. Students will understand Financial Services.
CO 4. Students will understand Securities and Exchange Board of India.

CSOs

Sr. No.	Course Name :- Capital Market and Financial Services Code :- 401 M.Com II Sem IV. Compulsory Paper VII	Course Specific Outcomes CSOs
1	Capital market: Meaning, Functions, Structure, Characteristics, Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds - Innovative debt instruments - Forward contracts, Futures contract – Options contract, trends in capital market.	Understand the Knowledge of concepts, nature and structure of capital market.
2	Stock Market Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTECI) Primary market - Functions of primary market - issue mechanism, participants Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading	Students will understand Stock exchange, Primary market and Secondary market.
3	Financial Services Merchant banking-meaning-functions and services rendered Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund Portfolio management-meaning and services Credit rating-meaning and need, various credit rating agencies. Foreign Direct Investment	Understand Financial Services, Mutual funds and FDI
4	Securities and Exchange Board of India (SEBI) Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.	Students will understand Securities and Exchange Board of India (SEBI)

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.

M.Com. Part II Semester IV
Compulsory Paper
Subject Name :- Industrial Economic Environment
Course Code :- 402 A

COs :-

- CO 1. Students will understand with the basic concepts of Industrial Finance.
- CO 2. Understand the effects of New Economic Policy.
- CO 3. Students will understand impact of Labor reforms on Industries.
- CO 4. Students will understand Industrial Growth and Policy in India.
- CO 5. Understand the Effects of New Economic Policy (1991).

CSOs

Sr. No.	Course Name :- Industrial Economic Environment Course Code :- 401 A M.Com II Sem III. Compulsory Paper VIII	Course Specific Outcomes CSOs
1	Industrial Finance Meaning, Concept and Functions of Industrial Finance. Internal Sources of Industrial Finance. External Sources of Industrial Finance – Foreign Direct Investment (FDI), Foreign Institutional Investment (FII), Non Residential Indians (NRI) as a Source of Industrial Finance	Understand the Industrial Finance, FDI, FII and NRI
2	Industrial Growth and Policy in India Industrial Growth in India Since 1991. New Industrial Policy 1991, Export and Import Policy Since 1990-91, Multi National Corporations – Performance and Problems, Special Economic Zones (SEZ) – Progress and Problems	Students will understand Industrial Growth and Policy in India New Industrial Policy 1991 and SEZ
3	Effects of New Economic Policy (1991). Liberalization – Concept & its Effects on Indian Industry. Privatization - Concept & its Effects on Indian Industry. Globalization - Concept & its Effects on Indian Industry.	Understand Liberalization, Privatization and Globalization
4	Industrialization and Environmental Issues. Industrial Development & Environmental Problems. Major Environmental Issues in the Process of Industrialization- Social Cost & Benefits (pollution, Health issues, work management etc) Environmental Policy and Regulations.	Students will understand Industrialization and Environmental Issues
5	Information Technology (IT) Industries. Meaning and dimensions. Major issues in Information Technology. Growth & Present position of IT Industries in India. Future Prospects of IT Industry.	Students will understand Major issues of Information Technology (IT) Industries
6	Industrial Relations and Labour Reforms. Meaning and Causes of industrial Disputes. Machinery for Settlement of Industrial Disputes. Labour Policy Reforms and Its Impact on Industries.	Understand Industrial Relations and Labour Reforms

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

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1. S. C. Kuchal – Industrial Economy of India.
2. D. R. Gadgil – Industrial Evolution in India, Oxford.1948
3. K. V. Sivayya and V.B.M. Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999
4. S. C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Francis Cherunilam – Industrial Economics – Indian Perspective, Himalaya Publishing House, Mumbai.1999
6. Wadilal Dagli – A profile of Indian Industry, Vora and Co. Mumbai.
7. Dutt and Sunderam – Indian Economy, S. Chand and Co. 2008

M.Com. Part II Semester IV
Advanced Cost Accounting and Cost System Special Paper VII
Subject Name -: Recent Advances in Cost Auditing and Cost System
Course Code -: 407.

COs -:

- CO 1. Students will understand knowledge on recent advances in cost accounting and cost systems.
- CO 2. Understand the Level of Knowledge – Advanced
- CO 3. Students will understand Cost Accounting Standards (CAS).
- CO 4. Understand Planning & Execution of Audit.
- CO 5. Students will understand Enterprise Resource Planning (ERP)

CSOs

Sr. No.	Course Name -: Recent Advances in Cost Auditing and Cost System Course Code -: 407 M.Com II Sem IV. Advanced Cost Accounting and Cost System Special Paper VII	Course Specific Outcomes CSOs
1	Cost Accounting Standards (CAS):- CAS 1 to 5 and 7 (Final) and CAS -8 TO 19. (Drafts And Amendments' Subjects to Finalization from time to time) www.myicwai.org & www.acmas.com can be referred.	Understand Cost Accounting Standards (CAS)
2	Basic Excise Audit, VAT Audit And Productive Audit. Generally Accepted Cost Accounting Principles. Scope, Of Excise Audit ,VAT Audit, Procedure and Reports. Productive Audit –Meaning, Problems of Productive Audit and Means to overcome the Problems.	Students will understand Basic Excise Audit, VAT Audit And Productive Audit
3	Enterprise Resource Planning (ERP) Introduction, Features and Benefits of ERP, Reason for Implementation and E–Costing.	Understand the Enterprise Resource Planning (ERP)
4	Six Sigma Definitions, Importance, Scope, Benefits	Understand the concept of Six Sigma
5	Study Of Journal –Management Accountant: By Reading of Journal of ICWAI-“Management Accountant” Issues From July to September (of the Respective Academic Year) and getting acquainted with recent changes and developments.	Students will understand Study Of Journal – Management Accountant

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Indirect Taxes -: V.S. Datey
2. Indirect Taxes -: Ahuja.

Journals :-

Management Accountant - ICWAI, Publication

Cost Accounting Standards-Issued by ICWAI, Kolkatta

M.Com. Part II Semester IV
Advanced Banking & Finance Special Paper VII
Subject Name -: Recent Advances in Banking and Finance in India
Course Code -: 415.

COs :-

- CO 1. Understand new developments in banking industry.
- CO 2. Students will understand abreast with the innovative practices introduced in day to day banking.
- CO 3. Students will understand of Recent Developments in Banking.
- CO 4. Understand Core Banking.
- CO 5. Students will understand Commercial paper and certificate of deposits.

CSOs

Sr. No.	Course Name -: Recent Advances in Banking and Finance in India Course Code -: 415 M.Com II Sem IV. Advanced Banking & Finance Special Paper VII	Course Specific Outcomes CSOs
1	Recent Developments in Banking: Financial inclusion : Concept, Benefits, RBI guidelines, Economic Growth and financial inclusion, constraint. Regulation with respect to management of NPAs and Maintenance of Capital adequacy. Micro finance & role of Banks. Customer service, customer education & Customer Relationship Management. The Banking Ombudsman Scheme, 2006, Concept of CAMELS rating in banks.	Understand of Recent Developments in Banking and RBI guidelines
2	Technological Developments in Banks: Delivery channels Core Banking, Tele banking, Mobile banking, ATMs, Internet Banking. Electronic Funds Transfer (BCS credit-debit, SWIFT, RTGS, and NEFT)	Students will understand Technological Developments in Banks: Delivery channels BCS credit-debit, SWIFT, RTGS, and NEFT
3	Recent Developments in Money Market: Call/ Notice / Term policy, Treasury Bills, Commercial paper and certificate of deposits. Collateralized borrowing and lending obligations. (CBLD), Money market mutual fund. (Repos), Repurchase obligations (Market Repo & Repo with RBI), Money market derivative.	Understand the Recent Developments in Money Market
4	Recent Developments in Capital Market: Recent reforms in the capital market with reference to primary market : Book building, reverse book building mechanism (75%- 100%), Green shoe option, Online IPOs., Grading & IPO's, Secondary market : organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges. Changing trends in foreign institutional investments. Introduction of depositories and custodian, Options and futures trading in equity derivatives market.	Understand Recent Developments in Capital Market, primary market and Secondary market

Evaluation Methods: Diagnostic evaluation test to identify slow learner and advanced learner

Formative and Summative Evaluation

Formative Evaluation : Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

References

1. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
2. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
3. Financial Markets and Institutions- L.M. Bhole
4. International Financial Management-Eun/Resnick
5. International Financial Management, Markets, Institutions-James C. Baker-
6. Reserve Bank of India Bulletin-
7. Annual Reports of IMF, World Bank, ADB.