

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

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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 Padhatishastra 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 Statues 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

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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.

Journal – “Management Accountant”- ICWAI, Publication.

Web Site - www.mycwai.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

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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
6. **Website** - www.myicwai.org , www.aicmas.com

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

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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 Depository 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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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 (OTECEI) 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)

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Formative and Summative Evaluation

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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 – PrenticeHall 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

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Formative and Summative Evaluation

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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
4. S. C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Francis Cherunilam – Industrial Economics – Indian Perspective, Himalaya PublishingHouse, 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.mycwai.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

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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

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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.